

**TOWN OF HAMPTON**

**NEW HAMPSHIRE**

**1994**

**ANNUAL REPORT**

For The Year Ending December 31, 1994



**RYAN CAIGHLIN '95**

<b>FIRE EMERGENCY .....</b>	<b>926-3315</b>
<b>AMBULANCE EMERGENCY .....</b>	<b>926-3315</b>
<b>POLICE EMERGENCY .....</b>	<b>926-3333</b>

Be sure to give the address and your name and a call back number as well as  
**CLEARLY** stating the nature of the emergency. **DO NOT HANG UP** until  
you are sure your message has been understood.

## INFORMATION/TELEPHONE DIREC- TORY

<b>FOR ANSWERS ON: .....</b>	<b>CALL THE: .....</b>	<b>AT:</b>
Administration (Town Government) .....	Town Manager .....	926-6766
Assessment of Property .....	Assessor .....	926-6853
Bills & Accounts (Ambulance, etc.) .....	Bookkeeping .....	926-6766
Births, Deaths & Marriages .....	Town Clerk .....	926-0406
Building, Plumbing & Electrical Permits .....	Building Inspector .....	926-6766
Cemeteries .....	High Street Cemetery .....	926-6659
Certificates of Occupancy .....	Building Inspector .....	926-6766
District Court .....	Clerk of Court .....	926-8117
Dogs - Licenses .....	Town Clerk .....	926-0406
Dogs - At Large .....	Police Department .....	929-4444
Elections, Voter Registration .....	Town Clerk .....	926-0406
Fire - Routine Business .....	Fire Department .....	926-3316
Fire - Prevention & Inspection .....	Fire Department .....	926-3316
Health - Complaints & Inspections .....	Health Officer (Building Inspector) .....	926-6766
Library .....	Lane Memorial Library .....	926-3368
	Children's Room .....	926-4729
Motor Vehicles Registration .....	Town Clerk .....	926-0406
Police Routine Business .....	Police Department .....	929-4444
Recreation & Parks .....	Recreation & Parks Department .....	926-3932
Rubbish Collection & Landfill .....	Department of Public Works .....	926-3202
Schools .....	Superintendent of Schools/SAU 21 .....	926-8992
	Centre School .....	926-8706
	Academy Junior High School .....	926-2000
	Marston School .....	926-8708
	Winnacunnet High School .....	926-3395
Sewers - Inspections, Plug-ups & Permits .....	Department of Public Works .....	926-4402
Snow Removal .....	Department of Public Works .....	926-3202
Street & Sidewalk Maintenance .....	Department of Public Works .....	926-3202
Taxes - Real Estate .....	Collector of Taxes .....	926-6769
Welfare Assistance .....	Welfare Officer .....	926-6766
Zoning & Building Codes .....	Building Inspector .....	926-6766

### HOURS OPEN TO THE PUBLIC

Town Offices (closed holidays) (136 Winnacunnet Road)	Monday thru Friday	9 a.m. to 5 p.m.
Town Clerk (closed holidays)	Monday thru Friday Monday & Thursday	8 a.m. to 5 p.m. 6 p.m. to 8 p.m.
Lane Memorial Library (closed holidays) (corner of Academy Ave. & Winnacunnet Rd.)	Monday thru Thursday Friday and Saturday	9 a.m. to 8 p.m. 9 a.m. to 5 p.m.



# **Town of Hampton**

## **New Hampshire**

**357th Annual Report  
for the  
Fiscal Year  
Ended December 31, 1994**

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## DEDICATION

The Town of Hampton's Annual Report for 1994 is dedicated to the memory of the following citizens who served in Town and School Government positions - both elective and appointive, as well as in our operational departments. An appreciative community honors their years of public service.

Kathleen L. Doherty

Municipal Budget Committee

George F. Hardardt

Selectman,  
Municipal Budget Committee,  
Assistant Moderator,  
Public Works Director,  
Acting Town Manager,  
Call Fireman  
Special Police Officer  
USS HAMPTON Commissioning  
Committee

Elwood R. Henderson

Retired Public Works Employee

Seth M. Junkins

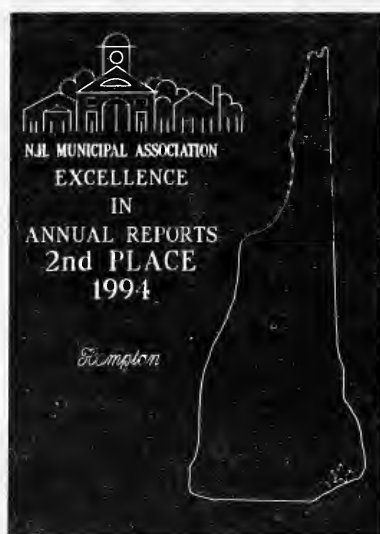
Town Counsel  
Municipal Budget Committee,  
Leased Land Real Estate Comm.  
Hampton Beach Village District  
Commission

Dorothea W. Stevens

Lane Memorial Library Trustee

Louisa K. Woodman

Moderator,  
Selectman,  
Municipal Budget Committee,  
State Representative  
Planning Board,  
Recreation Advisory Council  
Housing Authority,  
Library Addition Building Comm.  
Charter Commission



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## HAMPTON BOARD OF SELECTMEN, 1994



Left to right - Lewis W. Brown, Mary-Louise Woolsey, Thomas J. Gillick, Jr., Chairman,  
Arthur J. Moody, Paul L. Powell.



**ELECTED GOVERNMENTAL/REPRESENTATIVE OFFICIALS**

**BOARD OF SELECTMEN**

Thomas J. Gillick, Jr./Chairman.....	929-1093
Lewis W. Brown/Vice Chairman.....	926-2798
Paul L. Powell.....	926-5511
Arthur J. Moody.....	926-2111
Mary-Louise Woolsey.....	926-3544

**ROCKINGHAM COUNTY COMMISSIONER (District 1)**

Jane Walker.....	964-7069
Brentwood Office.....	679-2256

**STATE REPRESENTATIVE (Rockingham District 22)**

Katharin Pratt.....	926-3531
Kenneth Malcolm.....	926-3034
Sharleene Hurst.....	926-3795
Andrew Christie.....	926-7106
Jane Kelley.....	926-2903

**EXECUTIVE COUNCILOR (District 3)**

Ruth Griffin.....	436-5272
-------------------	----------

**GOVERNOR**

Stephen Merrill.....	1-800-852-3456
----------------------	----------------

**CONGRESSMAN (First District of N.H.)**

Bill Zeliff.....	1-800-649-7290
------------------	----------------

**U.S. SENATORS**

Bob Smith.....	1-800-922-2230
Judd Gregg.....	431-2171

**PRESIDENT**

Bill Clinton	
White House Switchboard.....	1-202-456-1414
Comments and Opinions.....	1-202-456-7639

	<b>Elected</b>	<b>Term Expires</b>
<b>Moderator</b>	John R. Walker	1996
<b>Selectmen</b>	Thomas J. Gillick, Chairman Lewis W. Brown, Vice Chairman Paul L. Powell Arthur J. Moody Mary-Louise Woolsey	1996 1995 1996 1997 1997
<b>Town Clerk</b>	Jane Kelley (Resigned 1/95) (Deputy: Arleen Andreozzi)	1995
<b>Collector of Taxes</b>	Ann W. Kaiser (Deputy: Joyce Sheehan)	1997
<b>Treasurer</b>	Ellen M. Lavin (Deputy: Margaret Chidester)	1996
<b>Trustees of the Trust Funds</b>	Robert V. Lessard, Chairman John J. Kelley, Sr. C. Raymond Gilmore	1995 1997 1996
<b>Supervisors of the Checklist</b>	Charlotte K. Preston, Chairman Judith A. Dubois Betty H. Moore	1998 1996 2000
<b>Library Trustees</b>	Ruth G. Stimson, Chairman Catherine B. Anderson Gerald A. McConnell Thomas E. Donaldson James Ingliss, Jr.	1995 1996 1996 1997 1997
<b>Planning Board</b>	Edward "Sandy" Buck, Chairman Robert L. Posey (Resigned) Frederick Pineo Steven M. Jusseaume Peter B. Olney Richard A. Violette (Resigned) Thomas J. Gillick, Selectman Clifton J. Pratt (Appointed) Robert Viviano (Appointed) Brenda Thomas (Alternate) John Nickerson (Alternate) John R. Walker, Alternate	1996 1995 1995 1996 1997 1997 1995 1995 1995 1997 1997 1997
<b>Municipal Budget Committee</b>	Virginia R. Bridle, Chairman Bonnie B. Searle Katharin K. Pratt Robert D. Wallace George F. Hardardt Michael T. Plouffe Jean T. Lovejoy (Resigned) Paul D. Comeau Brian Lacey (Appointed) Keith R. Lessard John M. Callanan Jane E. Cameron Richard E. Pouliot Paul L. Powell, Selectman Sandra Nickerson, School Board Thomas Higgins, Precinct Rep.	1996 1995 1995 1995 1995 1996 1996 1996 1996 1997 1997 1997 1997 1995 1995 1995

<b>Cemetery Trustees</b>	Ashton J. Norton, Chairman	1996
	Charlotte K. Preston	1995
	Danny J. Kenney, Supt.	1997

#### APPOINTED BOARDS AND COMMISSIONS

<b>Zoning Board of Adjustment</b>	Curtis G. McCrady, Chairman	1996
	Wendell C. Ring, Jr.	1995
Alternates:	Richard W. True	1996
	George M. Cagliuso	1997
	Robert V. Lessard	1997
	Judith A. Doyle	1997
	Bruce I. Nickerson	1997
	Kenneth M. Nelson	1995
	Diana R. Fanning	1996
	Robert L. Posey (Resigned)	1996
	Edward S. Buck (Appointed)	1996
<b>Conservation Commission</b>	A. Reid Bunker, Jr. Chairman	1995
	James H. Clifford	1996
Alternates:	Robert W. Gollledge (Resigned)	1995
	Peter Tilton, Jr.	1995
	Bonnie P. Thimble	1995
	David Weber	1996
	Alberta M. True	1997
	Vivianne G. Marcotte	1997
	Sheila Nudd	1996
	Margaret S. Lawrence	1995
	Betty M. Callanan	1997
	Irene Palmer	1997
<b>Highway Safety Committee</b>	Judith A. Park, Chairman	1995
	Robert R. Ross	1995
	Zane S. Blanchard	1996
	Ruel H. Anderson	1996
	Alan W. Roach	1997
<b>Leased Land Real Estate Commission</b>	Raymond E. Alie, Chairman	1994
	Malcolm J. Graves, Sr.	1995
	John S. Vogt	1996
	Arthur J. Moody	1997
<b>Mosquito Control Commission</b>	Richard W. True, Chairman	1997
	Elizabeth P. True	1995
	Charles A. Burlington, Jr.	1996
<b>Shade Tree Commission</b>	Susan W. Erwin, Chairman	1995
	Virginia Raub	1996
	Ann C. McDermott	1997
<b>Recreation Advisory</b>	Patricia M. Yeaton, Chairman	1996
	Peggy Chidester	1997
	Glyn P. Eastman	1997
	L. Eleanor Dawson	1997
	Paul L. Powell	1997
	Rita M. Graham	1995
	Donald J. Butler	1995
	Francis J. Moynihan	1995
	Judith O'Donnell-Zinka	1995
	Laurie A. Dufour	1996
	Daragh B. Shannon	1996
	Edward Kotkowski	1995

<b>Municipal Records Committee</b>	Abbott E. Young, Chairman	1997
	James K. Hunt, Jr.	1995
	Joan M. Hackett	1995
	Gerald A. McConnell	1995
	Ansell W. Palmer	1996
	Helen D. Hobbs	1996
<b>Economic Development Committee</b>	Sheila T. Francoeur, Chairman	1997
	Gisela R. Ashley	1995
	Thomas J. Gillick, Jr.	1997
	William J. Sugrue	1998
	William Driscoll	1998
<b>Cable TV Advisory Committee</b>	John Cross, Chairman	Dec. 31, 1995
	Richard W. Bateman	1995
	Paul E. Snook	1995
	William H. Sullivan	1995
	H. Stewart Gale	1995
<b>CATV Administrator</b>	John W. Donaldson	Aug 25, 1995

#### APPOINTED REPRESENTATIVES TO COMMISSIONS, DISTRICTS AND MULTI-TOWN COMMISSIONS

<b>Rockingham Planning Commission</b>	Brian C. Warburton	April 1, 1995
	Peter B. Olney	1997
<b>Seacoast Metropolitan Planning Organization</b>	Zane S. Blanchard	(indefinite)
	Thomas J. Gillick (Alternate)	
<b>Southeast Regional Refuse Disposal District (SRRDD/53B &amp; SRSWD 149-M)</b>	Virginia Raub	March 31, 1997
<b>Seacoast Shipyard Association</b>	Kenneth W. Malcolm	(indefinite)

#### APPOINTED OFFICIALS

<b>Town Manager</b>	Hunter F. Rieseberg
<b>Administrative Assistant</b>	Karen M. Anderson
<b>Director of Accounting</b>	John Q. Adams
<b>Welfare Officer</b>	Patricia Pierce
<b>Building Inspector and Health Officer</b>	Donald H. Graves
<b>Assessor</b>	Robert A. Estey
<b>Deputy Assessor</b>	Angela L. Sargent

Chief of Police (Interim)	William L. Wrenn, Jr.
Deputy Police Chief	Dennis S. Pelletier
Fire Chief and Emergency Management Director	William H. Sullivan
Deputy Fire Chief	Anthony B. Chouinard
Public Works Director	John R. Hangen
Operations Manager	Douglas R. Mellin .
Recreation Director	Susan C. DeMarco
Deputy Director	Jenny Lane
Town Counsel	Steven Ells

#### VILLAGE DISTRICT

Hampton Beach Village	Skip" Windemiller, Jr. Chairman	1995
District ("Precinct")	Robert J. O'Neill, Jr.	1996
Commission	Thomas Higgins	1997

# CHAIRMAN OF THE BOARD OF SELECTMEN

As I first thought about putting my recollections of 1994 and the activities of the Board of Selectmen on paper, I was inclined to refer to the details of the minutes of the Boards' activities for background. It soon occurred to me, however, that matters of serious import that were handled by the Board would be included in the reports of those professionals into whose skilled hands we delegate authority and responsibility for the operation of our various town departments and agencies. I have chosen to use this space, instead, to refer to some of the more personal.

In March, we said "thank you" and "so long" to Dick Bolduc after a three year term and we welcomed Mary-Louise Woolsey to her third separate term and Arthur Moody to his second consecutive term. Lewis Brown was chosen Vice Chairman and was of great assistance to the Chair. Paul Powell was elected the Board's representative to the Budget Committee with Arthur Moody as Paul's alternate, and the writer was chosen to continue as the Board's representative to the Planning Board with Arthur serving as the alternate to that Board as well. Lewis Brown was charged with the responsibility for maintaining and staffing the appointments for the various town boards, committees and commissions.

The Chair is proud of the fact that the Board was able to deal with a number of truly contentious matters including:

- Landfill Closure
- Transfer Station Construction
- Woodland Road and Ancillary Sewer Projects
- User Fee Waste Collection Program
- Lafayette Road Improvements
- Hampton Beach Public Image
- 201 Facilities Update
- Recruitment and Selection of Police Chief
- Collective Bargaining Agreements with the Town's Six Units

and we still managed to move forward as a Board with a commonality of purpose despite varying and strong points of view. I am truly grateful to the Board for the help and assistance they gave the Chair on these various projects.

I would be remiss to overlook the departure, and we should salute the great service rendered to Hampton from Bob Mark, Neal Gadwah, Art Wardle, and Dottie Bergquist, all of whom retired from Town service in 1994.

Our thanks go to the Manager for his steady, calm and continued support to me in particular and to the Board in general, in matters both great and small. I am pleased that the Board chose to recognize his service by increasing his annual compensation and extending the length of his employment contract.

Implied also of course, in this is our gratitude to the Department Heads and their staffs and to the other elected officials and their staffs who day in and day out carry on the Town's business in a competent and professional fashion. Special thanks should also go to the volunteers who served so well in so many ways, on the many boards and committees.

It has been my pleasure to have had a role in the workings of these people and as a teammate for their valued efforts. I am truly grateful for this opportunity to have served as Chair of the Board.

# TOWN MANAGER

Since my arrival in Hampton two years ago, it has been and continues to be my goal to empower the community to direct its future. Often communities are the victims of events instead of the masters of their futures. This is indeed a complex process requiring the assistance and cooperation of many people whose energies must be focused into a single effort. This may be even more difficult given Hampton's diversity and the extraordinary pressures brought on by explosive growth and the resulting demands upon existing infrastructure.

Hampton and its' residents enjoy a relatively high standard of living with equally high levels of municipal services. Given its traditionally large tax base, our tax rate has remained relatively low when compared to those of other Rockingham County communities. Despite the Town's considerable financial strength, little fiscal planning has taken place over the years to prepare for future demands brought on by an aging infrastructure and expanding demands for services and increased regulation. Little or no cash reserves have been maintained, leaving the community ill equipped to address unforeseen expenditures. Erratic development and deferred expenditures for routine maintenance and planned development have resulted in unstable budgets, increasing debt service and taxes. The Town's future financial health lies in its ability to plan to meet these new demands.

Progress is indeed being made to address many of the problems that continue to threaten Hampton's future. Some of the more significant events of 1994 include:

- \* Continued expansion of the public sewer collection system
- \* Completion of plans for the closure of our landfill
- \* Construction of a new Transfer Station to go into operation early this spring

Internally, the Town is taking steps to improve our fiscal standing including limiting and/or reducing long term unfunded liabilities and debt service, increasing our cash reserves, and encouraging long term financial planning to stabilize expenses and the tax rate.

Much of our future success in achieving financial stability and thereby establishing greater control of the Town's future will depend on the successful development and implementation of a Capital Improvements Program (CIP). This process has now begun through the Town's Planning Board with the full cooperation and support of the Town's Selectmen, administration and staff. Preparations for the this program are underway with the preparation of a capital budget. Final transition to formal CIP should result in minimal impact to the Town's operating budget or service level.

In closing, the Town has and will continue to face difficult challenges in the immediate future. All of those involved in the governance of the community, appointed and elected will be asked to do more with less. I want to thank all of our staff and the Board of Selectmen who have done such a wonderful job throughout the year and so freely give of themselves in their dedication to the pursuit of a better life for all.

Sincerely,

Hunter F. Rieseberg  
Town Manager

ANNUAL TOWN MEETING  
OF THE TOWN OF HAMPTON, NH  
MARCH 8, 1994

John R. Walker, Moderator, called the Annual Town Meeting of the Town of Hampton to order at 7 AM on March 8, 1994 at the Uptown Fire Station. George Hardardt moved to waive the reading of the warrant, seconded by Jane Kelley. The motion passed. The polls were open at 7 AM to be closed again at 3 PM.

ARTICLE 1

Results of the election:

Moderator for Two Years	
John R. Walker	1710*
Selectman for Three Years	
Arthur J. Moody	989*
Michael Plouffe	554
Clifton "Jack" Pratt	806
Wendell C. Ring	345
Peter Stern	260
Mary-Louise Woolsey	928*
Planning Board for One Year	
Frederick J. Pineo	1470*
Planning Board for Three Years	
Peter B. Olney	1203*
Brenda A. Thomas	924
Richard A. Violette	1059*
Collector of Taxes for Three Years	
Ann W. Kaiser	1785*
Library Trustee for Three Years	
Thomas E. Donaldson	1423*
James Ingliss, Jr.	1325*
Trustee of the Trust Funds for Three Years	
John J. Kelley	1563*
Cemetery Trustee for Three Years	
Danny J. Kenney	1237*
L. Robert Searle	651
Municipal Budget Committee for Three Years	
John M. Callanan	1035*
Jane E. Cameron	904*
Lawrence S. Forsley	544
Brian A. Lacey	802
Keith R. Lessard	1061*
Peter R. Ness	456
Richard Pouliot	825*
Brenda A. Thomas	725
Supervisor of the Checklist for Six Years	
Betty H. Moore	834*
Sylvia M. Roobian	320
Bonnie B. Searle	652

ARTICLE 2

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Article 2.3, Wetlands Conservation District to require a fifty foot buffer from wetlands in all districts, by amending Section 2.3.4, Buffer Provisions by making the following changes:

- a. Amend the last sentence of Section 2.3.4 D by deleting the words "except as provided in sub-paragraph E" so that it reads as follows: "Where adjacent buildings are set back varying distances, but closer than fifty (50)



feet from the wetland boundary, the greater setback should be observed."

- b. Amend Section 2.3.4 E by deleting it in its entirety.

YES: 1320

NO: 512

### ARTICLE 3

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Article 2.4, Special Flood Hazard Area by adding a new definition as Section 2.4.3-Q to read as follows:

"'Recreational Vehicle' means a vehicle which is a) built on a single chassis; b) 400 square feet or less when measured at the largest horizontal projection; c) designed to be self propelled or permanently towable by a light duty truck; and d) designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel or seasonal use."

YES: 1334

NO: 445

### ARTICLE 4

Are you in favor of adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows: Amend Article 11.6, Floodplain Development Regulations by inserting the following as Section 11.6.13 and renumbering the existing Section 11.6.13 as Section 11.6.14:

"Recreational vehicles placed on sites within Zones A1 through A30 shall either (i) be on site for fewer than 180 consecutive days, (ii) be fully licensed and ready for highway use, or (iii) meet all standards of Section 60.3 (b) of the National Flood Insurance Program Regulations and the elevation and anchoring requirements for manufactured homes in Paragraph (c)(6) of Section 60.3"

YES: 1340

NO: 422

### ARTICLE 5

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Section 1.4 Board of Adjustment by amending Section 1.4.3 to read as follows:

"1.4.3 Pass on any of the special exceptions to the terms of this Zoning Ordinance; however, no special exception will be granted unless the Board finds that the special exception complies with the following:

- a) That the use is so designed, located and proposed to be operated that the public health, safety, welfare and convenience will be protected.
- b) That the use will be compatible with adjoining development and the proposed character of the zone district where it is to be located.
- c) That adequate landscaping and screening is provided as required herein.
- d) That adequate off-street parking and loading is provided and ingress and egress is so designed as to cause minimum interference with traffic on abutting streets.
- e) That the use conforms with all applicable regulations

governing the district where located.

f) That if the application is for a use in the Industrial District such exceptions will not:

- 1) affect the quality of water supplies;
- 2) constitute a health hazard to the community;
- 3) permit temporary structures.

g) The applicant shall demonstrate the handling, storage and containment of any chemicals or substances defined as "hazardous" will be handled in strict accordance with the regulations and recommendations of the EPA and/or any governmental body charged with enforcing compliance with any laws or statutes regulating hazardous substances."

YES: 1309

NO: 410

## ARTICLE 6

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Section V Signs by replacing it in its entirety with the following:

"**ARTICLE V - SIGNS** 5.1 Purpose: The purpose of this article is to encourage the effective use of signs as a means of communication in the Town while maintaining and enhancing the aesthetic environment and the Town's ability to attract sources of economic development and growth; to improve pedestrian and traffic safety and to enable the fair and consistent enforcement of these sign ordinances.

**5.2 Definitions:** These definitions apply only to this article.

**Animated sign:** Any sign that uses movement or change of lighting to depict action or create a special effect or scene.

**Banner:** Any sign of lightweight fabric or similar material that is permanently mounted to a pole or a building by a permanent frame at one or more edges. National flags, state or municipal flags, or the official flag of any institution or business shall not be considered banners.

**Beacon:** Any light with one or more beams directed into the atmosphere or directed at one or more points not on the same zone lot as the light source; also, any light with one or more beams that rotate or move.

**Building Sign:** Any sign attached to any part of a building, as contrasted to a freestanding sign.

**Canopy Sign:** Any sign that is a part of or attached to an awning, canopy or other fabric, plastic or structural protective cover over a door, entrance, window, or outdoor service area. A marquee is not a canopy.

**Changeable copy sign:** A sign or portion thereof with characters, letters, or illustrations that can be changed or rearranged without altering the face or the surface of the sign. A sign on which the message changes more than eight times per day shall be considered an animated sign and not a changeable copy sign.

**Commercial message:** Any sign, wording, logo, or other representation that, directly or indirectly, names, advertises, or calls attention to a business, product, service, or other commercial activity.

**Directory sign:** Any sign containing the name of a commercial building, commercial complex or industrial development that contains the names of the businesses located in those buildings,

complexes, or development. Advertisements for lease, rent or purchase shall not be allowed on directory signs.

**Flag:** Any fabric, banner, or bunting containing distinctive colors, patterns, or symbols, used as a symbol of a government, political subdivision or other entity.

**Freestanding sign:** Any sign supported by structures or supports that are placed on, or anchored in, the ground and that are independent from any building or other structure.

**Incidental sign:** A sign, generally informational, that has a purpose secondary to the use of the zone lot on which it is located, such as "no parking", "entrance", "towing zone", and other similar directives.

**Marquee:** Any permanent roof-like structure projecting beyond the wall of a building, generally designed and constructed to provide protection from the weather.

**Marquee sign:** Any sign attached to, in any manner, or made a part of a marquee.

**Non-conforming sign:** Any sign that does not conform to the requirements of this ordinance.

**Pennant:** Any lightweight plastic, fabric, or other material whether or not containing a message of any kind, suspended from a rope, wire, or string, usually in series, designed to move in the wind.

**Political sign:** Any sign or poster advertising a person's political party's intent to run for any free election.

**Portable sign:** Any sign not permanently attached to the ground or other permanent structure, or a sign designed to be transported by means of wheels; signs converted to "A" or "T" frames; menu and sandwich board signs; balloons used as signs; umbrellas used for advertising; and signs attached to or painted on vehicles parked and visible from the public right-of-way, unless said vehicle is used in the normal day-to-day operations of the business.

**Projecting sign:** Any sign affixed to a building or wall in such a manner that its leading edge extends more than six inches beyond the surface of such building or wall.

**Real Estate sign:** Any sign advertising the sale, lease or rental of any property, having the name, address and telephone number of any legal real estate office.

**Residential sign:** Any sign located in a district zoned for residential uses that contains no commercial message except advertising for goods or services legally offered on the premises where the sign is located, if the offering of such goods and services conforms with all requirements of the zoning ordinance.

**Roof sign:** Any sign erected and constructed wholly on or over the roof of a building, supported by the roof structure, and extending vertically.

**Roof sign, integral:** Any sign erected or constructed as an integral or essentially integral part of a normal roof structure of any design, such that no part of the sign extends vertically above the highest portion of the roof and such that no part of the sign is separated from the rest of the roof by a space of no more than six inches.

**Sign:** Any device, fixture, placard, or structure that uses any color, form, graphic, illumination, symbol, or writing to advertise, announce the purpose of, or identify the purpose of a person or entity, or to communicate information of any kind to the public.

**Suspended sign:** A sign that is suspended from the underside of a horizontal plane surface and is supported by such surface.

**Temporary sign:** Any sign that is used only temporarily and is not permanently mounted.

**Wall sign:** Any sign attached parallel to, but within six inches of, a wall, painted on a wall surface of, or erected and confined within the limits of an outside wall of any building, and which displays only one sign surface.

**Window sign:** Any sign, pictures, symbol, or combination thereof, designed to communicate information about an activity, business commodity, event, sale, or service that is placed inside a window or upon the window panes or glass and is visible from the exterior of the window.

### **5.3 Size, Design, Construction and Maintenance**

**5.3.1** The area of a sign face (which is also the sign area of a wall sign or other sign with only one face) shall be computed by means of the smallest square, circle, rectangle, triangle, or combination thereof that will encompass the extreme limits of the writing, representation, emblem, or other display, together with any material or color forming an integral part of the background of the display or used to differentiate the sign from the backdrop or structure against which it is placed, but not including any supporting framework, bracing, or decorative fence or wall when such fence or wall otherwise meets zoning ordinance regulations and is clearly incidental to the display itself (see Table II).

**5.3.2** The sign area for a sign with more than one face shall be computed by adding together the area of all sign faces visible from any one point. When two identical sign faces are placed back to back, so that both faces cannot be viewed from any one point at the same time, and such faces are part of the same sign structure and are not more than 24 inches apart, the sign area shall be computed by the measurement of one of the faces.

**5.3.3** The height of a sign shall be computed as the distance from the base of the sign at normal grade to the top of the highest attached component of the sign. Normal grade shall be construed to be the lower of existing grade prior to construction or the newly established grade after construction, exclusive of any filling, berming, mounding or excavating solely for the purpose of locating the sign.

**5.3.4** All signs shall be designed, constructed and maintained in accordance with the following standards:

- a) All signs shall comply with the latest approved version of the BOCA Building Code and the National Electric Code at all times.
- b) Except for banners, flags, temporary signs, and window signs conforming in all respects with the requirements of this ordinance, all signs shall be constructed of permanent materials and shall be permanently attached to the ground, a building, or another structure by direct attachment to a rigid wall, frame or structure.
- c) All signs shall be maintained in good structural condition in compliance with all building and electrical codes, and in conformance with this ordinance at all times.

## 5.4 Permitted, Prohibited and Non-conforming Signs

### 5.4.1 The following signs are expressly prohibited in all zones.

- a) Animated signs
- b) Banners
- c) Beacons
- d) Non-conforming signs
- e) Portable signs
- f) Signs which imitate, and may be confused with, and official traffic control sign or signal, or an emergency or road equipment vehicle.
- g) Signs which bear or contain statements, words or pictures of obscene, pornographic or immoral character or which contain advertising matter which is untruthful, or as otherwise prohibited by State law.
- h) No advertisement shall be affixed, attached, or displayed upon any object of nature, utility pole, telephone booth, or highway sign per RSA 236:75.
- i) Off premises signs except for directory or political signs.

### 5.4.2 Permitted signs for all zones are indicated in Table I, with the following exceptions.

- a) Freestanding signs
  - 1) Where a zoning lot fronts on more than one public street, the provisions of this ordinance shall apply to each frontage.
  - 2) Where more than one freestanding sign is permitted, the minimum distance between the signs shall be 300 feet.
  - 3) The maximum portion of a freestanding sign dedicated to changeable copy is 20 percent.
- b) Wall signs
  - 1) Where a structure has frontage on more than one public street, linear building frontage refers to building frontage facing on each public street and they may not combine allowable square footage for the purpose of placing the combined area of signs on one frontage.
- c) Roof signs
  - 1) All roof signs must be set back a distance of at least 4 feet from all the outside walls of the building on or over which they are located.
- d) Projecting signs
  - 1) The projecting sign may exist instead of, but not in addition to, a freestanding sign.
- e) Directory signs
  - 1) The maximum display area shall be 32 square feet and the development identification shall be at the top and shall have a maximum display area of 8 square feet.
  - 2) The sign shall be freestanding and shall not exceed 12 feet in overall height.
  - 3) The sign shall not be placed in the public right-of-way and shall conform to all other provisions of this ordinance.
- g) Flags
  - 1) Flags shall not exceed 3 per zone lot and 50 square feet per flag.
- h) Real estate signs

### 5.4.3 Non-conforming signs are signs that were legally in place and not in violation of any previous sign ordinance prior to the

enactment of this ordinance and shall immediately lose its legal non-conforming status when:

- a) The sign is altered in any way such that its effect is more intensive and/or obtrusive.
- b) The sign is relocated.
- c) The sign is abandoned for more than 120 days.
- d) The business for which the sign advertises has not been active for more than 30 days after written notice to that effect has been given by a Building Official.
- e) The business for which the sign advertises has changed names or the business has changed to a different use than the current sign advertises.
- f) The sign has not been repaired or properly maintained within 30 days after written notice to that effect has been given by a Building Official.

## **5.5 Sign Permits and Fees**

**5.5.1 Applications:** All applications for sign permits of any kind shall be submitted to the Building Inspector on an application form.

**5.5.2 Drawings:** All applications for new signs or modified signs shall be accompanied by a detailed drawing to show the dimensions, design, structure, color, and location of each particular sign. One application and permit may include multiple signs on the same zone lot.

**5.5.3 Fees:** Each application for a sign permit shall be accompanied by the applicable fees per Table III.

**5.5.4 Action:** Upon receipt of a complete application, the Building Department shall, within seven working days, either:

- a) Issue the sign permit; or
- b) Reject the sign permit if the sign(s) that is the subject of the application fails in any way to conform with the requirements of this ordinance. In case of a rejection, the Building Inspector shall specify in the rejection the section or sections of the ordinance with which the sign(s) is inconsistent.
- c) Any rejected permit can be resubmitted after being made to comply with the appropriate section(s) or the applicant can seek relief with the Zoning Board of Adjustment.

**5.5.5 Inspection:** The Building Inspector shall schedule an inspection of the zone lot for which each permit for a new sign or for modification of an existing sign at such time as the owner has installed or modified the sign. If the construction is complete and in full compliance with this ordinance and the building and electrical codes, the Building Inspector shall approve the sign. If the sign is found to be not in compliance with this ordinance or the building or electrical codes, the Building Inspector shall give the owner or applicant notice of the deficiencies to be corrected. If the deficiencies are not corrected within the 10 day period, the sign permit shall become void and considered non-conforming.

**5.5.6 Temporary Sign Permits:** Temporary signs shall be allowed only upon the issuance of a Temporary Sign Permit, subject to the following:

- a) A temporary sign permit shall allow the use of a temporary sign for a specified 30-day period.
- b) Only two temporary sign permits shall be issued to any one zone lot in any calendar year.
- c) A temporary sign shall be allowed only in accordance with Table I of this ordinance.

**5.5.7 Political Signs:** Political signs are allowed in all zones, subject to the following:

- a) Political signs shall not be erected sooner than 15 days prior to the election for which they pertain
- b) All signs shall be removed within 24 hours following the election.

## **5.6 Violations**

**5.6.1** Any of the following shall be a violation of this ordinance and shall be subject to the enforcement remedies and penalties provided by this ordinance and State law:

- a) To install, create, erect, or modify any sign in any way such that is inconsistent with any permit governing such sign or zone lot on which the sign is located;
- b) To install, create, erect, or modify any sign in any way that requires a permit without such permit;
- c) To fail to remove any sign that is installed, created, erected or modified in violation of this ordinance;
- d) Each day of continued violation shall be considered a separate violation when applying the penalty portions of this ordinance.

## **5.7 Enforcement and Remedies**

**5.7.1 Enforcement:** Any violation or attempted violation of this ordinance or of any condition or requirement adopted pursuant hereto may be restrained, corrected or abated, as the case may be, by injunction or other appropriate proceedings pursuant to State law. A violation of this ordinance shall be considered a violation of the Zoning Ordinance of the Town. The remedies shall include the following:

- a) Issuing a stop-work order for any and all work of any signs on the same zone lot;
- b) Seeking an injunction or other order of restraint or abatement that requires the removal of the sign(s) or the correction of the non-conformity;
- c) Seeking in court the imposition of any penalties that can be imposed;
- d) In the case of a sign that poses immediate danger to the public health or safety.

**5.7.2 Remedy:** All such remedies provided herein shall be cumulative. To the extent that any person who violates any part of this ordinance shall be guilty of a misdemeanor and subject to a fine of \$100.00 for each day the violation continues after written notification, per RSA 676:17.

**ARTICLE V TABLE 1 - PERMITTED SIGNS PER ZONE**

	RAA	RA	RB	RCS	B	BS	I	G
Animated Sign	X	X	X	X	X	X	X	X
Banner	X	X	X	X	X	X	X	X
Beacon	X	X	X	X	X	X	X	X
Building Sign	X	X	X	X	P	P	P	P
Canopy Sign	X	X	X	X	P	P	P	P
Changeable Copy Sign	X	X	X	X	P	P	P	P
Commercial Sign	X	X	X	X	P	P	P	P
Directory Sign	ZBA	ZBA	ZBA	ZBA	P	P	P	P
Flag	P	P	P	P	P	P	P	P
Freestanding Sign	X	X	X	X	P	P	P	P
Incidental Sign	P	P	P	P	P	P	P	P
Marquee	X	X	X	X	P	P	P	P
Marquee Sign	X	X	X	X	P	P	P	P
Pennant	X	X	X	X	P	P	P	P
Political Sign or Poster	P	P	P	P	P	P	P	P
Portable Sign	X	X	X	X	X	X	X	X
Projecting Sign	X	X	X	X	P	P	P	P
Real Estate Sign	P	P	P	P	P	P	P	P
Residential Sign	ZBA	ZBA	ZBA	ZBA	X	X	X	X
Roof Sign	X	X	X	X	PB	PB	PB	PB
Roof Sign, Integral	X	X	X	X	PB	PB	PB	PB
Suspended Sign	X	X	X	X	P	P	P	P
Temporary Sign	B	B	B	B	P	P	P	P
Wall Sign	X	X	X	X	P	P	P	P
Window Sign	B	B	B	B	B	B	B	B

B- Permitted by the Building Department

P- Permitted

PB- Permitted with Planning Board approval

X- Not Permitted

ZBA- Permitted with special exception from the Zoning Board of Adjustment.

**ARTICLE V TABLE II - SIZE CHART**  
(In square feet)

	RAA	RA	RB	RCS	B	BS	I	G
Animated Sign	-	-	-	-	-	-	-	-
Banner	-	-	-	-	-	-	-	-
Beacon	-	-	-	-	-	-	-	-
Building Sign	-	-	-	-	50	50	50	50
Canopy Sign	-	-	-	-	32	32	32	32
Changeable Copy Sign	-	-	-	-	32	32	32	32
Commercial Sign	-	-	-	-	32	32	32	32
Directory Sign	16	16	16	16	16	16	16	16
Flag	UN	UN	UN	UN	UN	UN	UN	UN
Freestanding Sign	-	-	-	-	150	150	150	150
Incidental Sign	4	4	4	4	4	4	4	4
Marquee	-	-	-	-	-	-	-	-
Marquee Sign	-	-	-	-	32	32	32	32
Pennant	-	-	-	-	4	4	4	4
Political Sign or Poster	6	6	6	6	50	50	50	50
Portable Sign	-	-	-	-	6	6	6	6
Projecting Sign	-	-	-	-	32	32	32	32
Real Estate Sign	6	6	6	6	32	32	32	32
Residential Sign	6	6	6	6	-	-	-	-
Roof Sign	-	-	-	-	32	32	32	32
Roof Sign, Integral	-	-	-	-	64	64	64	64
Suspended Sign	-	-	-	-	32	32	32	32
Temporary Sign	4	4	4	4	4	4	4	4
Wall Sign	-	-	-	-	200	200	200	200
Window Sign	6	6	6	6	8	8	8	8

UN - Unlimited



#### ARTICLE V TABLE III - SIGN FEES

All incidental signs, Pennants, Political signs, Real Estate signs: No Fee

All other signs:

Initial application & inspection	\$75.00
Reinspection	\$35.00
Annual Fee	\$25.00
Temporary Signs (residential zone)	\$10.00
(commercial zone)	\$25.00
Window signs (residential zone)	\$10.00
(commercial zone)	\$25.00

YES: 1270 NO: 489

#### ARTICLE 7

Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Article IV, Dimensional Requirements, Table II, by making the following amendments:

a) Amend Article 4.1 to increase the minimum lot area for the Residence B (RB) district from 7,500 square feet to 10,000 square feet.

b) Amend Article 4.1.1 to increase the minimum lot area per dwelling unit for the Residence B (RB) district from 6,000 square feet to 7,500 square feet and for the Business Seasonal (BS) from 1,600 square feet to 2,500 square feet.

c) Amend Article 4.5.1 to increase the minimum front setback for the Residence A (RA) and Residence B (RB) districts from 10 feet to 20 feet.

d) Amend Article 4.5.2 to increase the minimum side setback for the Residence A (RA) district from 7 feet to 15 feet and the Residence B (RB) district from 7 feet to 15 feet.

e) Amend Article 4.5.3 to increase the minimum rear setback for the Residence A (RA) and Residence B (RB) districts from 7 feet to 10 feet.

YES: 1111 NO: 659

#### ARTICLE 8

Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Article X Building Permits and Inspection, by amending Article 10.1.4 to increase the minimum building permit fee to \$25.00, so that it reads as follows:

"10.1.4 The Building Inspector, at the time of the issuing of a permit, shall collect from the applicant a fee based on the following scale: \$5.00 per 1,000 or any portion thereof based on a fair estimate of the total cost of construction or alteration, but in no case shall the fee be less than \$25.00. In any case where, in the opinion of the Building Inspector, the total cost of the alteration or new construction shall amount to less than \$100, the Building Inspector shall waive the inspection and fee. The

Building Inspector shall collect and deposit to the Town each month the total sum collected. This fee schedule shall apply to any permit issued for demolition, the fee for such permit shall be in the amount of twenty-five dollars (\$25.00). Selectmen may waive building permit fees for non-profit organizations at the recommendation of the Building Inspector."

YES: 1062

NO: 731

#### ARTICLE 9

Are you in favor of the Adoption of Amendment No. 8 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

"Amend Article XII, Certificate of Occupancy, by amending the fourth sentence of Article 12.3 to read as follows:

"Certificates of Year-Round Occupancy in force on the date of enactment of the ordinance will expire ten years from the date the certificate was issued."

YES: 1092

NO: 601

#### ARTICLE 10

Are you in favor of the adoption of a Citizen's Petition proposed by 25 or more registered voters of Hampton to amend the Town Zoning Ordinance as follows:

Reclassify from Residence B District (RB) to Residence A District (RA) all of the land included within the following description:

Beginning at the point where the present RA/RB boundary intersects High Street at the northeasterly corner of Tax Map 180-002 and running easterly along High Street to the northeasterly boundary of Tax Map 208-005; thence turning and running southerly along the easterly boundary of Tax map 208-005 to Dow's River; thence turning and running easterly along Dow's River to the Exeter Hampton Electric Company easement; thence turning and running southeasterly along said easement to the Winter Road to the Fish Houses; thence turning and running southwesterly along said road to Esker Road; thence turning and running westerly along Esker Road to the present RA/RB boundary at the southeasterly corner of Tax Map 208-018; thence turning and running along the present RA/RB boundary to the point of beginning, all as shown on the attached map.

Recommended by the Planning Board

YES: 1224

NO: 543

#### POSTPONED SESSION, MARCH 12, 1994

The postponed session of the Annual Town Meeting of Hampton of March 8, 1994 was reconvened at 8:45 AM by Moderator John Walker at the Winnacunnet High School Gymnasium on Saturday, March 12, 1994.

The Pledge of Allegiance was led by Col. Paul Lessard and the invocation was delivered by Rev. Dwight Mexcur. Moderator Walker asked for a moment of silence for departed friends and officers who had served the Town of Hampton.

He then introduced members of the Board of Selectmen, Richard Bolduc, Lewis Brown, Paul Powell, Thomas Gillick, Arthur Moody, Town Manager Hunter Rieseberg,; Chairman of the Budget Committee

Richard Pouliot and Deputy Town Clerk Arleen Andreozzi. He also introduced Fire Chief William H. Sullivan, Police Chief Robert E. Mark and Public Works Director John R. Hangen.

#### ARTICLE 11

To see of the Town will vote to accept the Budget as submitted by the Municipal Budget Committee and to raise and appropriate the sum of \$12,376,445. (including recommended special warrant articles).

MOVED: Richard Pouliot  
SECONDED: Paul Powell

Richard Pouliot MOVED to lower the budget by \$219,102 to exclude special money articles making the total amount \$12,157,343. This motion was SECONDED by Mary-Louise Woolsey. The Pouliot Amendment passed.

Ashton Norton MOVED to lower the budget by removing \$2,709 from the Cemetery Budget. SECONDED by Arthur Moody. The amendment PASSED making the total amount of the budget \$12,154,634.

Ashton Norton MOVED to lower the budget by \$525,000 from Capital Outlay Funds. SECONDED by Virginia Bridle. After considerable discussion, Richard Violette moved the question to a vote; seconded by Victor Lessard. The motion passed. A request for a written ballot was made by five voters and the meeting was recessed at 9:45 AM for voting.

At 10:20 AM, after votes were tallied, Moderator Walker re-opened the meeting and declared the Norton Amendment had failed by a vote of YES: 143 and NO: 223.

Mary-Louise Woolsey MOVED to amend the 1994 Operating Budget by removing the sum of \$262,200 from Account #4909 (Capital Outlay). SECONDED by Jason Page. The amendment FAILED.

An amendment to lower the Operating Budget by \$42,955 from Account #4723 (Interest on TAN) was offered by Bonnie Searle and SECONDED by George Hardardt. Treasurer Ellen Lavin explained that she was able to obtain a Line of Credit at a lesser rate.

The Searle Amendment passed bringing the total budget to \$12,111,679. A MOTION to Restrict Reconsideration of the amendment was moved by Searle and SECONDED by Victor Lessard. So Voted.

Calman Wiser MOVED to increase the budget by \$85,000 in Account #4220, Fire Department, as follows:

Vacation Coverage:	\$40,000
Ambulance Coverage:	\$10,000
Fire Inspection	<u>\$35,000</u>
	\$85,000

The motion was SECONDED by David Lang.

Kenneth Hafen WAIVED to end debate on the amendment; SECONDED by Donna Oullette. SO VOTED

A request for a yes/no ballot was presented to the Moderator by five voters. A recess was called at 11:00 AM for balloting; the meeting reconvened at 1:35 AM. Results Yes: 260 No: 128.

A MOTION was made to restrict reconsideration of this amendment by Victor DeMarco; seconded by Mary-Louise Woolsey. So voted.

Daniel Florent MOVED to increase the Operating Budget by \$80,000; SECONDED by Edward Buck. This amount would bring the Police Budget up to the amount spent last year by the Police Department. Explanations were offered by police officers and the Chief of Police. After additional discussion, Richard Gibbons moved to put the question to a vote; seconded by Gloria Dion. Passed by a 2/3 vote. The Florent Amendment Passed.

MOVED: David Lang to accept the budget as amended at a figure of \$12,276,679. SECONDED by Kenneth Hafen. Article 11 PASSED.

Mary-Louise Woolsey MOVED to restrict reconsideration of Article 11. This motion was SECONDED by David Lang and was passed.

Kenneth Bouchard MOVED to take Article 32 at this time because Articles 12 and 14 would be affected by the outcome of Article 32. The MOTION was SECONDED by Mary-Louise Woolsey. So voted.

#### ARTICLE 32

On the petition of Charles H. Hayden and at least 24 legal voters to see if the Town will vote to change the boundary line at the southeasterly boundary between Hampton and Seabrook so as to relocate it to the middle of the Hampton River without monetary consideration.

MOVED: Kenneth Bouchard  
SECONDED: Victor Lessard

An explanation was offered by Mr. Bouchard and after considerable discussion, it was MOVED by Arthur Moody and SECONDED by Lewis Brown to put the question to a vote. The motion passed by 2/3 vote. Article 32 PASSED on a counted hand vote. YES: 165 No: 147. It was moved and seconded to restrict reconsideration at Article 32. So Voted.

At this time, a gift was presented by Chairman Moody, on behalf of the Selectmen to outgoing Selectmen Richard Bolduc in appreciation for his service to the Town of Hampton during his term.

Moderator Walker recessed the meeting for lunch at 1:20 PM; the meeting was reconvened at 2:02 PM.

#### ARTICLE 12

On the petition of Charles H. Hayden and at least 24 legal voters to see if the Town will vote to raise and appropriate the sum of \$1,350,000 for the purpose of extending the sewer services in the town of Hampton River to service the Sun Valley area (Portsmouth Avenue, Thornton Street, Campton Street, Plymouth Street, Woodstock Street and Ocean Drive).

Not recommended by the Board of Selectmen  
Not recommended by the Budget Committee

Kenneth Bouchard MOVED to indefinitely postpone. SECONDED by Mary-Louise Woolsey. Article 12 postponed.

#### ARTICLE 13

On petition of residents from Woodland Road, Mohawk Street and Pawnee Street represented by a committee consisting of: Mr. & Mrs. Lamers, Mr. & Mrs. Caylor, Mr. & Mrs. Galvin, Mr. & Mrs. Thomas, and Mr. & Mrs. Lent, to see if the Town of Hampton will vote to raise and appropriate the sum of \$911,000 for the purpose of construction of priority #27 on the Town of Hampton Sewer Master Plan.

**Not Recommended by the Board of Selectmen  
Not Recommended by the Budget Committee**

MOVED: Rosemary Lamers

SECONDED: Mary-Louise Woolsey

Article 13 passed on a counted hand vote: YES: 140 NO: 91

Mrs. Lamers moved to restrict reconsideration of this article; Seconded by Mrs. Woolsey and so passed.

#### **ARTICLE 14**

On petition of Charles H. Hayden and at least 24 legal voters to see if the Town will vote to raise and appropriate the sum of \$350,000 for the purpose of negotiating an agreement with the Town of Seabrook to extend their sewer project to include the Sun Valley area: Portsmouth Avenue, Thornton Street, Campton Street, Plymouth Street, Woodstock Street and Ocean Drive).

**Not Recommended by the Board of Selectmen  
Not Recommended by the Budget Committee**

MOVED: Kenneth Bouchard to postpone

SECOND: Mary-Louise Woolsey

Article 14 was postponed.

A MOTION by Mary-Louise Woolsey and SECONDED by Donna Ouelette was made to submit Article 24 at this time. The motion PASSED and Article 24 was presented.

#### **ARTICLE 24**

The Town of Hampton has been directed by the Public Employee Labor Relations Board to submit to the voters the following question:

To see if the Town will raise and appropriate the sum of \$21,187 for the purpose of funding the step increases associated with 1993 Collective Bargaining Agreements.

Said increases are as follows:

Police - Patrolmen	\$5,365
Police - Supervisors	4,540
Firefighters	10,060
Fire Supervisors	1,222

**Recommended by the Board of Selectmen  
Not recommended by the Budget Committee**

MOVED: Mary-Louise Woolsey

SECONDED: Vic Lessard

Article 24: PASSED

Mary-Louise Woolsey MOVED to restrict reconsideration of Article 24; SECONDED by Jason Page. Motion Passed.

#### **ARTICLE 15**

To see if the Town will vote to raise and appropriate the sum of \$135,000 for the purpose of purchasing the two lots adjacent to Park Avenue, Map 190-002-000 and Map 190-007-000 amounting to approximately 4.92 acres, commonly known as "Eaton Park" to be used for recreational purposes.

**Recommended by the Board of Selectmen  
Recommended by the Budget Committee**

MOVED by John Walker, SECONDED by Arthur Moody, Article 15 PASSED.

#### ARTICLE 16

Shall the town accept the provision of RSA 33:7 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescision of such authority, the Selectmen to issue tax anticipation notes?

MOVED: Ashton Norton  
SECONDED: Robert Lessard  
Article 16 PASSED

#### ARTICLE 17

On petition of 40 registered voters of Hampton, N.H. to see if the town will vote to raise and appropriate the sum of \$39,000 for the purpose of making necessary improvements to and the paving of Keene Lane. Mocassin Lane and Wild Rose Lane.

**Recommended by the Board of Selectmen**  
**Recommended by the Budget Committee**

MOVED: Thomas Gillick  
SECONDED: Richard Bolduc  
Article 17 PASSED.

#### ARTICLE 18

To see if the Town will vote to appropriate the sum of Sixteen Thousand Six Hundred and Twenty-five Dollars (\$16,625) to be deposited in the Cemetery Burial Trust Fund, the interest from which will be withdrawn annually and deposited into the Town's General Fund as an offset to the amount appropriated for the maintenance of the cemetery. This sum was obtained as revenue from the sale of burial lots in 1993 including a former perpetual care fund of \$500.00 This appropriation will not affect the 1994 Town Tax Rate.

**Recommended by the Board of Selectmen**  
**Recommended by the Budget Committee**

MOVED: Ashton Norton  
SECONDED: Jason Page  
Article 18 Passed.

#### ARTICLE 19

We the undersigned, request the Town of Hampton raise and appropriate the sum of \$13,000 to the Hampton Youth Association (HYA) to improve conditions of the baseball fencing and field located at Tuck Field.

**Recommended by the Board of Selectmen**  
**Recommended by the Budget Committee**

MOVED: Paul Powell  
SECONDED: Thomas Gillick

Mr. Powell MOVED to amend the wording of the article as follows: in place of "Hampton Youth Association (HYA)" the article would read "Town of Hampton." The motion was SECONDED by Thomas Gillick. The amendment PASSED.

Article 19 PASSED as amended.

#### ARTICLE 20

of the Town of Hampton, to see if the Town will vote to raise and appropriate Twelve Thousand Nine Hundred Seventy-eight Dollars (\$12,798) for the salary of the Town of Hampton.

**Recommended by the Board of Selectmen  
Recommended by the Budget Committee**

MOVED: Arthur Moody  
SECONDED: Robert Lessard  
Article 20 passed.

#### **ARTICLE 21**

On petition of 37 registered voters of the Town of Hampton, to see if the Town of Hampton will vote to raise and appropriate the sum of \$6,250.00 to assist Seacoast Hospice, a nonprofit organization.

MOVED: Robert Lessard  
SECONDED: Fred Rice  
Article 21 passed on counted hand vote: Yes: 94 No: 83

#### **ARTICLE 22**

We the residents of Hampton petition that \$4,750 be raised and appropriated for the Richie McFarland Children's Center (\$250.00 for each child served -- 19 children served).

**Not recommended by the Board of Selectmen  
Not recommended by the Budget Committee**

MOVED: Arthur Moody to postpone.  
SECONDED: Richard Bolduc  
Article 22 postponed.

#### **ARTICLE 23**

On petition of Richard Gibbons, 102 Mace Road, Hampton, NH and 25 or more registered voters of the Town of Hampton: to see if the Town will vote to support the Hampton Christmas parade and appropriate the sum of Two Thousand Five Hundred Dollars to defray the expense of the 1994 event, said funds to be paid to Hampton Beach Area Chamber of Commerce.

**Recommended by the Board of Selectmen  
Recommended by the Budget Committee**

MOVED: Richard Gibbons  
SECONDED: Robert Lessard

It was MOVED by Richard Gibbons to amend the wording to read as follows: "to raise and appropriate." The motion was SECONDED by Robert Lessard. The amendment PASSED.

Article 23 passed as amended.

#### **ARTICLE 26**

Shall the Town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescision of such authority, the selectmen to apply for, accept, and expend, without further action by the Town Meeting, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year.

MOVED: Paul Powell  
SECONDED: Richard Bolduc  
Article 26 passed.

#### ARTICLE 27

Shall the Town accept the provisions of RSA 202:A:4-c providing that any town at an annual Town Meeting may adopt an article authorizing indefinitely, until specific rescision of such authority, the public library trustees to apply for, accept and expend, without further action by the Town Meeting, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year?

MOVED: Jerry McConnell  
SECONDED: Ashton Norton  
Article 27 passed.

It was agreed on a MOTION by Kenneth Bouchard and SECONDED by Mary-Louise Woolsey to waive reading on Article 28.

#### ARTICLE 28

To see if the Town will vote to authorize the Board of Selectmen to convey any real estate acquired by the town through Tax Collector's deed. Such conveyance shall be by deed following public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80. The Board shall have the power to establish a minimum amount for which the property can be sold, and to set the terms and conditions of the sale. Such authority to sell or transfer under this article shall continue in effect indefinitely, until rescinded. An exception to the above shall be that all tidal and freshwater marshland acquired through Tax Collector's deed shall be retained by the Town and placed under the jurisdiction of the Conservation Commission.

Authority is also hereby granted for the Board of Selectmen to retain other tax-deeded property for the Town's present or future needs, unless a Town Meeting shall subsequently direct a specific property so retained to be sold or otherwise disposed of.

MOVED: Lewis Brown  
SECONDED: Paul Powell

Ken Bouchard moved to amend second paragraph after "disposed of" to add "at the Board of Selectmen's discretion." Motion to amend was seconded by Mr. Fallon. The motion was passed.

#### ARTICLE 29

To see if the Town will vote to authorize the Board of Selectmen to establish or amend fees, as provided by RSA 41:9-a. Such a vote shall continue in effect until rescinded.

MOVED: Richard Bolduc  
SECONDED: Paul Powell  
Article 29 passed.



### ARTICLE 30

On petition of Ashton J. Norton and twenty-five other voters to ask the Town Meeting to vote that any surplus money at the end of the annual year and any money in the Capital Reserve funds can only be spent other than tax reductions with the approval of the Hampton Budget Committee and Annual Town Meeting or Special Town Meeting.

MOVED: Ashton Norton to indefinitely postpone.  
SECOND: Robert Lessard Article 30 was postponed.

### ARTICLE 31

To see if the Town will vote to authorize the Board of Selectmen to accept, after a public hearing, the public dedication of any street shown on a subdivision plat or site plan or street plat approved by the Planning Board, provided that such street has been constructed to applicable Town specifications, including drainage requirements, if necessary, as determined by the Board of Selectmen or its agent.

MOVED: Thomas Gillick  
SECONDED: Paul Powell  
Article 31 passed.

### ARTICLE 33

To see if the Town is in favor of starting a Charter Commission to look into possible revisions in the structure of Town government.

MOVED: Lewis Brown to indefinitely postpone.  
SECONDED: Robert Lessard  
Article 33 was postponed.

On a motion by Kenneth Bouchard and seconded by David Lang it was agreed to waive the reading of Articles 34 & 35 in their entirety. Each voter would follow along in his or her warrant.

### ARTICLE 34

To see if the Town will vote to amend Chapter 2, Article 8 regulation of Noise in Dance Halls as follows:  
(Deletions are underlined, Additions are in **bold type**.)

#### Sec. 2:801 Authority and Purpose

In accordance with the authority granted in Chapter 147:1 31:39 N of the N.H. Revised Statutes Annotated, in the interests of Health and safety of the people, making and ordering the prudential affairs of the people by regulating noise, following article has been made by the Health Officer and approved by the Board of Selectmen.

#### Sec. 2L802 Hours

No dance hall will be allowed to operate between the hours of

Board of Selectmen on an individual basis.

#### Sec. 2:803 Intensity and Volume of Noise

The intensity and volume of noise will be regulated so as to cause as little disturbance outside the hall as possible. Means of regulation will include, but not be limited to, location of the bandstand and orchestra within the structure, insulation or soundproofing of the building, keeping baffles such as doors and windows closed as needed and regulation of volume control on speakers. The Chief of Police or his designee shall act as the enforcement authority of this provision.

#### Sec. 2:804 Power to Close Dance Hall

Enforcement agencies are authorized to ensure compliance and temporarily close dance hall establishments upon refusal of proprietor or operator to comply or continue to comply with appropriate by-laws, rules and regulations or statutes.

#### Sec. 2:805 Licenses Revoked

Dance hall licenses may be revoked for cause. Cause is considered to be one or more violations of appropriate statutes, rules and regulations or by-laws governing dance halls.

#### Sec. 2:806 Use of Fire and Police Officer

The need for a number of Police and Fire Department officers in attendance at dance hall activities or establishments selling alcoholic beverages to be consumed on the premises will be determined by the respective Department Heads. Payment for the service of these personnel shall be borne by the licensee at the current wage rates plus 20% in effect at the time the services are rendered.

#### Sec. 2:807 Penalty

Any person, firm or corporation willfully violating this regulation shall be subject to a fine of ten ~~(\$10.00)~~ \$100.00 for the first, \$500.00 for the second, \$1,000 for the third violation within an administrative year, (July 1 through June 30), with administrative revocation of the Dance Hall Permit by the Board of Selectmen after a hearing, if requested, following the third conviction within a licensing year.

#### Sec. 2:808 Definition

Establishments defined as "Dance Halls" are those establishments requiring an annual Dance Hall Permit from the Town under Chapter 4, Article 2 of the Hampton Town Ordinances and those defined as "Nightclub" by Chapter 7, Article I, Section 1.6 of the Town of Hampton's Zoning and Building Code Ordinances.

#### Sec. 2:809 Validity

If any section or part of a section, or paragraph of this Article is declared invalid or unconstitutional, it shall not be held to invalidate or impair the validity, force or effect of any other section or sections, or part of a section or paragraph or this Article.

MOVED: Tom Gillick  
SECONDED: Paul Powell  
Article 34 Passed.

## ARTICLE 35

To see if the Town will vote to replace Chapter 1 - Article 1 and Chapter 1 - Article 2 with the following ordinance in accordance with RSA 31:39.

### ARTICLE I REGULATION OF ANIMALS

#### Sec. 1:101 Authority

At a general Town Meeting on the 9th day of March 1994, the Town of Hampton, New Hampshire, enacted the following ordinance in accordance with Chapter 31:39 and any other applicable chapters or amendments thereto of the New Hampshire Revised Statutes Annotated 1955.

#### Sec. 1:102 Definition

**ANIMAL:** Every non-human species of animal, both domestic and wild.

**ANIMAL CONTROL OFFICER:** Any person designated by the State of New Hampshire, Town of Hampton, or humane society as a person who is qualified to perform such duties under the laws of this state and this ordinance.

**ANIMAL SHELTER:** Any facility operated by a humane society, town agency or its authorized agents, for the purpose of impounding animals under the authority of this ordinance or state law for care, confinement, return to owner, adoption, or euthanasia

**CATTERY:** Any premises where three or more cats, ten weeks in age or older are boarded, bred, raised or kept.

**DOMESTIC ANIMAL:** For the purpose of this ordinance, the term shall mean any horses, cattle, hogs, sheep or any animal used for work or food production.

**GROOMING SHOP:** A commercial establishment where animals are bathed, clipped, or otherwise groomed.

**KENNEL:** Any premises where three or more dogs, ten weeks in age or older, are boarded, bred, raised, trained, or kept.

**OWNER:** Any person, partnership, or corporation owning, keeping, or harboring one or more animals. An animal shall be deemed to be harbored if it is fed or sheltered for three consecutive days or more.

**PET ANIMAL:** Any animal kept for pleasure and companionship.

**PET SHOP:** Any person, partnership or corporation, whether operated separately or in connection with another business (except for a licensed kennel), that buys, sells, or boards any species of animal.

**PUBLIC NUISANCE:** Any animal or animals deemed to be a public nuisance, a menace, or vicious, in that they unreasonably annoy humans, endanger the life or health of other animals or persons, or substantially interfere with the rights of citizens, other than their owners, to enjoyment of life or property. The term "public nuisance animal" shall mean and include, but is not limited to, any animal that:

a. if it barks for sustained periods of time, or during the night hours so as to disturb the peace and quiet of a neighborhood or area.

b. if it digs, scratches, or excretes or causes waste or garbage to be scattered on property other than its owner's;

c. if any female dog in season (heat) is permitted to run at large or be off the premises of the owner or keeper during this period except when being exercised on a leash by a responsible adult. At all other times such dog shall be confined within a building or enclosure in such a manner that she will not come in contact (except for intentional breeding purposes) with a male dog. A female dog in heat shall not be used for hunting;

d. if it growls, snaps at, runs after or chases any person or persons;

e. if it runs after, chases bicycles, motor vehicles, motorcycles, or other vehicles being driven, pulled or pushed on the streets, highways or public ways;

f. if, whether alone or in a pack with other dogs, it bites, attacks, or preys on game animals, domestic animals, fowl or human beings.

**RESTRAINT:** Any animal secured by a leash or lead under the control of a responsible person and obedient to that person's commands, or within the real property limits of the owner.

**SECURE ENCLOSURE:** A fence or like enclosure, properly constructed of strong material, which is not likely to fail and which is well maintained to prevent the escape of the animal or entry by an unauthorized person. The enclosure shall display proper and reasonable signs that warn persons in the immediate vicinity of the danger that exists within the enclosure.

**VETERINARY HOSPITAL:** Any establishment maintained and operated by a licensed veterinarian for surgery, diagnosis, and treatment of diseases and injuries of animals.

**VICIOUS ANIMAL:** Any animal that attacks, bites, or injures human beings or domesticated animals without adequate provocation, or which, because of temperament, conditioning, or training, has a known propensity to attack, bite, or injure human beings or domesticated animals.

**WILD ANIMALS:** Any living member of the animal kingdom, including those born or raised in captivity, except the following: domestic dogs, domestic cats, farm animals, rodents, species of common cage birds.

#### Sec. 1:103 ANIMAL CONTROL COMMISSION

The Town of Hampton shall establish a Commission consisting of five members to include the Animal Control Officer for the Town of Hampton, and four citizens of the Town. Every attempt should be made to appoint a local veterinarian and a representative from the local humane society to the Commission. The Commission shall meet at the call of the Chairman and is responsible for the following:

A. Recommend to the Town Manager rules and regulations concerning the animal shelter contracted by the Town, standards for the collection, care, custody and disposal of animals at large and public nuisance animals.

B. Review the proposed Animal Control budget and make recommendations to the Town Manager for consideration.

C. Upon written complaint, conduct a public hearing to determine if an animal is a public nuisance animal.

D. Review all applications for permits and permit renewals making recommendations to the Town Manager regarding their issuance.

E. Assist with special animal control projects, to include but not be limited to public animal education programs, rabies clinics, feral cat control projects, etc.

#### Sec. 1:104 LICENSING

A. Any person owning, keeping, harboring, or having custody of any dog or cat over three months of age within the Town of Hampton

shall obtain a license as herein provided.

B. Written application for licenses shall include the name and address of the applicant, description of the animal, the appropriate fee, rabies certificate issued by a licensed veterinarian or veterinary hospital and shall be made to the Hampton Town Clerk.

C. Application for a license shall be made within thirty days after obtaining a dog or cat over three months of age or within thirty days of moving into a residence within the Town of Hampton with a dog or cat over three months of age.

D. License fees shall not be required for certified Seeing Eye dogs, hearing dogs, government dogs, or other certified dogs that are trained to assist the physically handicapped.

E. Upon acceptance of the license application and fee, the Hampton Town Clerk shall issue a durable tag, identification collar, or ear tag stamped with an identifying number and the year of issuance. Tags should be so designed so that they may be conveniently fastened or riveted to the animal's collar or harness: or safely attached to the ear.

F. Dogs and cats must wear identification tags or collars at all times when off the premises of the owners.

G. Licenses for the keeping of dogs and cats shall be for a period of one year, provided it is not revoked.

H. The Animal Control Officer shall maintain a record of the identifying numbers of all the tags issued and shall make this record available to the public.

I. Every owner shall apply for said license on or before April 30, which shall run for one year from the ensuing May 1. Persons applying for first licenses during the licensing year shall be required to pay the full fee as listed in Section K.

J. Persons who fail to obtain a license as required within the time period specified in this section will be subjected to a fine of \$10.00.

K. A license shall be issued after payment of the licensing fee, which for dogs is set by RSA 466:4, and for cats is set by Town policy.

L. If the owner is 65 years of age or older, the fee for a license shall be \$2.00 for the full year or a portion of the year. If the owner wishes to license more than one dog or cat, the fee for the additional license shall be provided in section K.

M. A duplicate license may be obtained upon payment of a \$1.00 replacement fee.

N. No person may use any license for any animal other than the animal for which it was issued.

O. The owner of 5 or more dogs or cats shall annually by April 30 pay the required fee and obtain a Group License, authorizing him to keep the spayed and neutered dogs and cats upon the premises described in the license, or off the premises while under his control. Such owner or keeper shall be required to obtain a commercial kennel permit for unspayed and unneutered dogs and cats. The fee for dogs shall be set by RSA 466:6 and for cats by Town policy.

#### Sec. 1:105 PERMITS

A. No person, partnership, or corporation shall operate a commercial animal establishment or animal shelter without first obtaining a permit in compliance with this section.

B. The licensing authority shall promulgate regulations for the issuance of permits and shall include requirements for humane care of all animals and for compliance with the provisions of this ordinance and other applicable laws. The licensing authority may amend such regulations from time to time as deemed desirable for public health and welfare and for the protection of animals.

C. When a permit applicant has shown that he is willing and able to comply with the regulations promulgated by the licensing authority, a permit shall be issued upon the payment of the applicable fee.

D. If the applicant has withheld or falsified any information on the application, the licensing authority shall be issued a permit or licence.

E. No person who has been convicted of cruelty to animals shall be issued a permit or license to operate a commercial animal establishment.

F. Any person having been denied a license or permit may not reapply for a period of thirty days. Each reapplication shall be accompanied by a \$10.00 fee.

#### Sec. 1:107 RESTRAINT

A. It shall be unlawful for the owner or person having custody of a dog to permit a dog to run at large without a leash and under restraint from the owner or person in custody of the dog, except upon his own property or while hunting under the control of his owner or person having custody.

B. No owner shall fail to exercise proper care and control of his animals to prevent them from becoming a public nuisance.

C. Every female dog or cat in heat shall be confined in a building or secure enclosure in such a manner that such female dog or cat cannot come in contact with another animal except for planned breeding.

D. Every vicious animal, as determined by the licensing authority, shall be confined by the owner within a building or secure enclosure, and shall be securely muzzled or caged whenever off the premises of the owner.

E. Any person owning or possessing any domestic animal in this Town shall at all times keep such domestic animal in a safe and suitable enclosure so that it may not run at large.

#### Sec. 1:108 IMPOUNDMENT AND VIOLATION NOTICE

A. Unrestrained dogs and nuisance animals found on public property, or on private property upon the complaint of the private property owner, shall be taken by the police or animal control officer, impounded in an animal shelter and there confined in a humane manner.

B. Impounded dogs and cats shall be kept for not fewer than 7 days, unless by a license tag or other means, the owner of an impounded animal can be identified. If the animal is identified, a

police officer or animal control officer shall immediately upon impoundment notify the owner by telephone or certified mail.

C. An owner reclaiming an impounded cat shall pay a fee of \$10.00 and the current kennel fee for each day the animal was impounded.

D. An owner reclaiming an impounded dog shall pay a fee of \$10.00 and the current kennel fee for each day the animal was impounded.

E. Any animal not reclaimed by its owner within 7 days shall become the property of the local government or humane society and shall be placed for adoption in a suitable home or humanely euthanized.

F. No unclaimed dog or cat shall be released for adoption without being sterilized or without written agreement from the adopter guaranteeing that such animal will be sterilized within thirty days for adults and specified date in contract for pups or kittens.

G. In addition to or in lieu of, impounding an animal found at large, the police officer or animal control officer may issue to the known owner of such animal a conditional court summons for the ordinance violation. Such notice of violation shall impose upon the owner a penalty not to exceed \$100.00 that may be paid to the Town Clerk within 96 hours of the date and time notice is given to the police officer or animal control officer. In the event that such penalty is not paid within the time period prescribed, the person shall have the case disposed of in Hampton District Court.

H. The owner of an impounded animal may also be proceeded against for any other violation of this ordinance.

I. The licensing authority shall review automatically all licenses issued to animal owners against whom three or more ordinance violations have been assessed in a twelve month period.

J. The police or animal control officer shall notify the owner of any domestic animal found at large in violation of this ordinance if the domestic animal is found on public property; or upon complaint of the owner or lessee of any other land upon which such domestic animal is found. Upon notice of a domestic animal being at large, the owner or keeper of such domestic animal shall immediately return such animal to a safe and suitable enclosure.

#### **Sec. 1:109 ANIMAL CARE**

A. No owner shall fail to provide his animals with sufficient, wholesome and nutritious food, water in sufficient quantities, proper air, shelter space and protection from the weather, and veterinary care when needed to prevent suffering.

B. No owner of an animal shall abandon such animal.

#### **Sec. 1:110 ANIMAL WASTE**

A. An owner or person having custody of any animal(s), with the exception of town-owned animals, shall not permit said animal to defecate on any public property including public streets, beaches, alleys, sidewalks, parks, or any other public grounds within the town unless defecation is removed immediately.

B. An owner or person having custody of any animal, with the exception of town-owned animals, shall not permit said animal to defecate on any private property other than the said premises of the owner or person having custody of said animal.

C. Any person who violates the provisions of this section shall be fined not more than \$50.00 for the first violation and not more than \$100 for subsequent violations in the given year.

#### Sec. 1:111 PUBLIC BEACHES

A. Animals will be permitted on the Town of Hampton beaches from October 1 to the end of March. however, Sec. 1:110 Animal Waste will apply and will be enforced throughout the year.

B. Animals are not allowed on the Town of Hampton beaches from April 1st until the end of September.

#### Sec. 1:112 PENALTIES

A. Any person who violates any provision of this ordinance shall be deemed guilty of a violation and be punished by a fine of not less than \$10.00 and not more than \$100.00.

B. Any person who violates this ordinance by owning or keeping an animal deemed to be a public nuisance shall be liable for a civil forfeiture, which shall be paid to the Hampton Town Clerk within 96 hours of the date and time notice is given by the law enforcement officer or animal control officer to the owner of keeper in violation. If forfeiture is paid, said payment shall be in full satisfaction of the assessed penalty. The forfeiture shall be in the amount as specified for the following violations:

1. \$25 for a nuisance offense as defined in (a), (b) or (c).
2. \$50 for a nuisance offense as defined in (d) of (e).
3. \$100 for a nuisance offense as defined in (f).

C. Any person who does not pay the civil forfeiture specified above shall have the case disposed of in District Court.

#### SEC. 1:113 DATE OF EFFECT

This ordinance shall take effect upon its passage.

MOVED: William Wrenn  
SECONDED: Judith Doyle

Judith Doyle MOVED to amend Sec: 1:111 Public Beaches to read: "A. Animals will be permitted on Town of Hampton beaches from Labor Day to Memorial day any time. Sec. 1:110, Animal Waste, will apply and be enforced throughout the year. B. Animals will be allowed on the Town of Hampton beaches from Memorial Day to Labor Day only after 6:00 PM in the evening and before 8 AM in the morning. The motion was SECONDED by Keith Lessard. The Doyle amendment PASSED.

Bonnie Searle MOVED to amend Sec. 1:110 (B) to insert after the words "private property" the words "unless defecation is removed immediately." The motion was SECONDED by Mr. Page. The Searle amendment PASSED.

John Skumin moved to amend Sec. 1:104 (o) by deleting the following sentence: "Such owner or keeper shall be required to obtain a commercial kennel permit." The motion was SECONDED by Mrs. Carlilse. The Skumin amendment FAILED.

Mary-Louise Woolsey MOVED to amend Sec. 1:104 (o) as follows: change "keep the dogs and cats upon the premises" to: "keep the spayed and neutered dogs and cats upon the premises," and add after "permit" "for unspayed and unneutered dogs and cats". The motion was SECONDED by Robert Lessard. The Woolsey amendment PASSED.



MOVED: Mary-Louise Woolsey to accept Article 35 as amended.  
SECONDED: Victor DeMarco  
Article 35 was passed as amended.

#### ARTICLE 36

To transact any other business that legally comes before this meeting.

Mary-Louise Woolsey questioned why the 1993 Annual Town Report was not dedicated to Bryan Litchfield as voted at the October 2, 1993 Special Town Meeting. Arthur Moody replied that he did not believe it was so voted and he noted that other town officers had died also.

David Lang moved to adjourn the meeting; it was seconded by Jason Page. No opposition was noted. Moderator Walker declared the meeting adjourned at 5:20 P.M.

Respectfully submitted,

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Arleen E. Andreozzi  
Deputy Town Clerk

# HAMPTON POLICE DEPARTMENT

Full-Time Law Enforcement Officers 30  
Part-Time Law Enforcement Officers 60  
Full-Time Civilian Personnel 9  
Part-Time Civilian Personnel 4

The retirements of three long time members of our Department have been received with deep regret. In September, Chief Robert E. Mark submitted his retirement papers and announced his intention to leave New Hampshire for the sunny climate of Florida. The twenty six year law enforcement veteran, fifteen years as Chief of Police, accepted the offer to become the Police Chief of Ocoee, Florida. We extend our best wishes to Chief Mark in his new job. Deputy Chief William Wrenn was named Interim Police Chief in October and a search has begun for the new chief.

The year ended with two other officers opting for retirement after years of exceptional service to the Town. Dorothy Bergquist began her career with the Department in April, 1968 as a matron, dispatcher, and secretary. In time, she became a police officer whose primary duties were to assist the Chief of Police with his secretarial needs. Arthur J. Wardle began his career in law enforcement in June 1974 as a Special Police Officer after retiring from the Air Force. In 1976 he was hired as full-time officer and was promoted to detective in 1983, assigned to the Youth Services Division. He will still be involved in public service as he intends to stay on as a part-time officer. Ptl. Laura Stoessel has been assigned to Youth Services to replace Det. Wardle and a new secretary for the Chief of Police will be on board soon.

All members of the Department wish to thank Chief Mark, Ptl. Bergquist and Det. Wardle for their many years of dedicated public service and congratulate them in their retirement.

## INTERNAL AFFAIRS AND INSPECTIONS UNIT

This unit has the task of investigating all complaints concerning the professionalism, integrity and performance of any member of the Hampton Police Department. It is also responsible for providing inspections into various areas of the operation of the Department, including auditing funds received from parking ticket returns, animal control fees, gun permit fees, etc., and for inspecting evidence to assure adherence to established policy and procedure. Supervised by Sgt. George Batemen and assisted by Ptl. Joseph Galvin, this unit has investigated 65 complaints since it was formed in December 1991. Sixteen internal investigations were conducted this year.

Citizen Complaints Initiated.....4  
Department Initiated.....12

### Adjudication of Investigations

Sustained.....5  
Not Sustained.....3  
Unfounded.....3  
Ongoing Investigations.....2  
Internal Affairs Inquiries.....3

### Final Dispositions of those sustained:

Oral Reprimands.....4  
Department Procedure Problem.....1

## OPERATIONS BUREAU

The Operations Bureau was kept busy this year answering 15,931 calls for police service. The officers made custodial arrests for 1,384 offenses committed and 1169 motor vehicle arrests/summons.

During the spring, meetings were held with the newly formed Beach Issues Committee. These meetings were very productive as this committee attempted to address many areas of concern, such as traffic problems, trash removal, rental policies, upkeep of rental properties and crime. Many of the ideas generated at these meetings were used this past summer with much success.

Beginning in June, a collation made up of the Police Department, Fire Department, Public Works Department and the Building Inspector; led by the Town Manager and Board of Selectmen, focused on certain areas of the beach which have been trouble spots in recent years. The cooperative effort was extremely successful and helped to control the problems that had been associated with those areas in the past.

The Police Department changed its method of operations at the beach during the summer months. Sergeants Shawn Maloney and George Batemen took some time out of their regular duties to supervise the beach operations on the busy nights and weekends. They, along with the other patrol sergeants, began a system of flexible directed patrols in problem areas. The beach was also divided into non-traditional patrol sectors which provided for quick police response to any problem occurring throughout the beach. An additional method of patrol was introduced this year in the form of a Bicycle Unit. This unit began at the urging of Ptl. James Patton who devoted many hours of research and development into this innovative program. Many people were surprised to see Ptl. Patton, along with Officers Pickering, Gidley and Barrett patrolling the beach area and responding to calls for service on bicycles. All these changes and new programs helped the officers to quickly maintain control of potentially troublesome incidents and offered to the beach community a constant police presence.

The New Hampshire State Police assigned troopers to the beach area each weekend to augment our staff, and the Rockingham County Sheriff's Department assisted by providing Deputy Sheriffs and a transport van on key weekends. A special note of thanks to Col. Lynn Presby and High Sheriff Wayne Vetter for their continued support and cooperation.

All Police Department personnel are commended for their continued display of professionalism and dedication to the law enforcement mission in our community and praise should be bestowed upon all who participated in those efforts to help make this past summer enjoyable for those who live, work and visit in our community.

## CRIMINAL INVESTIGATION DIVISION

This Division, led by Det. Sgt. Maloney, experienced a busy year conducting investigations into felony complaints, drug crimes, sexual assaults, cases of a sensitive nature, and all juvenile matters. The year end report reflects 148 cases assigned, and of those, 109 were investigated by the Detectives, with 38 assigned for court preparation only, and 1 case investigated for another agency. Of those, 84 were closed, 18 suspended, and 7 remain open. Cases brought before the Grand Jury resulted in 63 indictments. The Youth Services Section brought 33 petitions before the court involving 26 juvenile offenders.

## CRIMELINE FOR THE HAMPTONS

Through the efforts of Jerry McConnell, Det. William Lally, and sixteen other civic minded citizens who comprise the Board of Directors, Crimeline for the Hamptons became a reality in September. This organization offers cash rewards and anonymity to persons furnishing information about crimes. Information is received in a separate phone line in the Police Department and callers are assured of anonymity by being assigned an ID number. The ID number will be used by the caller to later claim a reward. Funding for this program is made possible through personal donations and fund-raising efforts of the Board. Since its inception, information has already been received that has helped ongoing investigations. The Crimeline for the Hamptons phone number is 929-1222.

## MOUNTED PATROL

The Mounted Patrol Unit supervised by Sgt. John Galvin continues to provide a positive police presence while covering the beach during the summer months. Officers of this unit made numerous arrests of violators, especially in those areas difficult to patrol in cruisers or on foot.

## D.A.R.E./COMMUNITY SUPPORT

Ptl. James Patton and Ptl. Aaron Pickering continue their efforts in bringing the D.A.R.E. Program into the schools. The officers attended the National D.A.R.E. Officers Conference in Orlando, Florida and were present at many of the workshops designed to enhance existing curriculums and to aid teaching methodology. Last spring, the Junior High D.A.R.E. class was honored to have two members of the New England Patriots Football Team present to speak and sign autographs at its graduation ceremony.

Traffic Safety Officer Alan Roach continues to be a member of the National Safety Council and the Hampton Highway Safety Committee. This past spring, Ptl. Roach was responsible for bringing the Convincer to Winnacunnet High School. This machine demonstrates to the participating individual the impact of a car crash at 5-10 m.p.h. and the importance of wearing seatbelts. Ptl. Roach has also sponsored a seatbelt reward program where young drivers and their passengers found to be wearing seatbelts were rewarded with gift certificates at McDondalds, Burger King, and Wendy's restaurants.

The Police Explorer Post #675 continues to provide educational experience for many young persons in our community who plan to make a career in the field of law enforcement. Ptl. James Patton, assisted by other officers, have volunteered many hours toward the establishment of a well-rounded educational program. Any students interested in joining the Explorer Post are encouraged to contact Ptl. Patton.

The Crime Prevention Program continues to offer free home security evaluations to residents of our community and presentations on crime prevention to large and small groups. Anyone interested in scheduling a security evaluation should contact Ptl. James Patton.

## ADMINISTRATIVE SERVICES BUREAU

The Administrative Services Bureau, commanded by Deputy Chief Pelletier, had another productive year. Aside from other duties, this Bureau is responsible for research of monies and equipment through the application of Federal and State Grants. The following

list shows what the Department received this past year:

**1. Grants from the Department of Defense**

1 Chevrolet Military Van.....	\$32,000
1 Gas Compressor.....	\$ 3,500
15 Computer Terminals.....	\$15,000
Variety of Computer Boards.....	\$ 6,000
2 Main Frames.....	\$17,700
5 Boxes Camouflage Clothes.....	\$ 3,500

Total Value \$84,500

**2. Grants for Youth Services in the amount of \$19,000.**

This money is used for the Youth Attendant Program (detention of juvenile offenders).

**3. State of New Hampshire Highway Safety Grant added extra patrols over the holiday season for the apprehension of impaired motor vehicle operators. Value of the grant was \$1,834.80**

**PROSECUTION SECTION**

The Prosecution Section is responsible for prosecuting all District Court related matters, as well as building and fire code violations, juvenile trials, maintaining and updating arrest files, warrant files, domestic violation petition files, pending civil litigation files and performing records checks and issuing subpoenas. Sgt. Thomas Lyons, who is the supervisor and prosecutor assisted by Ptl. James Sullivan, reports the following statistics for 1994.

Total Arrests/Summonses.....	2,553
Cases Scheduled for Trial.....	657
Scheduled Trials which Resulted in Not Guilty, Nolle Prossed, or Dismissed Decision.....	57
Scheduled Trials which Resulted in Defaults.....	25

**ANIMAL CONTROL**

Peter MacKinnon, Animal Control Officer, experienced a very busy year with a 21.72% increase in animal related matters over last year. The Feral Cat program which began in February has resulted in 180 cats captured and examined. Of those cats captured, 128 were humanely euthanized due to severe injuries or illnesses and 52 were able to be relocated after having been spayed or neutered.

**COMMUNICATIONS SECTIONS**

Communication Specialists perform an extremely important function for law enforcement and the community. Whether answering the telephone, responding to a radio transmission from an officer in a cruiser, or greeting a person entering the building they are expected to provide the appropriate police response to any incident, calm the fears of victims while awaiting the arrival of an officer, provide instruction on life saving techniques to people in emergency situations, answer all sorts of questions, perform computer functions and still remain cheerful and stress free. 1994 saw 61,786 calls answered and 16,298 walk-in requests handled.

**SUMMARY OF STATION LOG ACTIVITIES**

Traffic Stops.....	3,989
Fire Department/Ambulance Assist.....	1,143
Miscellaneous Activity.....	1,225

Noise Complaints.....	832
Alarms (Burglar/Auto).....	838
Suspicious Activity.....	869
Disorderly Conduct.....	600
Accidents.....	588
Criminal Mischief.....	445
Theft.....	537
Miscellaneous Errand.....	140
Animal Matter.....	622
Traffic Problem (Disabled).....	422
Parking Violation.....	457
Serving Legal Paper.....	386
Liquor Law Violations.....	345
Domestic Disturbance.....	334
Unwanted Person.....	231
Assist Other Police Department.....	349
Burglary.....	133
Assault.....	128
Runaway.....	99
Harassing Phone Calls.....	134
Criminal Threatening.....	92
Found/Recovered Property.....	70
Motor Vehicle Theft.....	50
Person Transport.....	271
Lockout (Motor Vehicle).....	113
Fraud/Bad Checks.....	37
Driving While Intoxicated.....	42
Protective Custody.....	36
Open Doors/Windows.....	31
Lost Property.....	27
Criminal Trespass.....	36
Indecent Exposure.....	9
Citizen Complaint.....	100
Escorts (Money).....	3
Prowler.....	13
Soliciting/Salesman Matter.....	13
Sex Offense.....	9
Drug Offenses.....	20
Obstructing Street/Sidewalk.....	55
Utility Company.....	26
Missing Person (Adult).....	16
Aggravated Felonious Sexual Assault.....	3
Playing in the Street.....	15
Other Criminal Offenses.....	21
Unattended Death.....	7
Attempted Suicide.....	15
Robbery.....	5
Bomb Threat.....	1
Forgery/Counterfeiting.....	7
Weapons Violations.....	14
Family/Abuse/Child Offenses.....	11
DPW Matter (Town).....	20
Receiving Stolen Property.....	2
Wanted Person.....	13
Hospital Matter (Sick/Transport).....	2
VIN Check.....	5
Air/Pellet/ Gun Offense.....	11
Incorrigible Juveniles.....	22
Kidnapping/Abduction.....	1
Arson.....	2
Embezzlement.....	2
DPW Matters.....	2
Abandoned Refrigerator.....	1
Truancy.....	5

## SUMMARY OF CRIMINAL/ARRESTS/OFFENSES COMMITTED

Liquor Law Violations.....	420
Protective Custody.....	130
Disorderly Conduct.....	113
Driving After Suspension/Revocation.....	94
Driving While Intoxicated.....	86
Simple Assault.....	79
Warrant.....	61
Possession of a Controlled Drug.....	48
Criminal Mischief.....	41
Reckless Operation.....	30
Theft.....	26
Resisting Arrest.....	25
Runaway.....	21
Disobey An Officer.....	21
Criminal Trespass.....	20
Criminal Threatening.....	20
Receiving Stolen Property.....	16
Operating Without a Valid License.....	11
Burglary.....	11
Possession of Drug Paraphanelia.....	10
False Reports to Police.....	9
Unauthorized Use of a Motor Vehicle.....	8
Robbery.....	7
Fugitive from Justive.....	7
Second Degree Assault.....	6
Conduct After an Accident.....	6
Reckless Conduct.....	6
Violation of a Restraining Order.....	5
Riot.....	4
Habitual Offender.....	4
Misuse of Plates.....	4
Possession of a Narcotic Drug.....	3
Endangering Welfare of a Child.....	3
Indecent Exposure.....	3
Escape.....	3
Loitering/Prowling.....	3
Contributing to Delinquency of a Minor.....	3
Bad Checks.....	2
Littering.....	2
Sale of a Controlled Drug.....	2
False Fire Alarm.....	2
Interception of Oral/Wire Communication.....	2
Arson.....	2
Harassment.....	1
Toll Evasion.....	1
Forgery.....	1
Stalking.....	1
Conspiracy.....	1
Total Offenses.....	1,384

## SUMMARY OF MOTOR VEHICLE ARRESTS/SUMMONS

Driving While Intoxicated.....	86*
Driving After Revocation/Suspension.....	94*
Speeding.....	277
Traffic Signs/Lights.....	85
Driving without a License.....	104
Driving without a M/C License.....	37
Driving a M/C Without Eye Protection.....	10
Unregistered Motor Vehicle.....	92
Uninspected Motor Vehicle.....	103
Highway Markings Violation.....	30
Improper Passing on Right.....	13

Improper Passing on Left.....	24
Misuse of Plates.....	21
Reckless Operation.....	30*
Failure to Yield.....	12
Failure to Yield to Pedestrians/Crosswalk.....	27
Improper Turning.....	25
Improper Stopping/Standing/Parking.....	17
Town Ordinance Violations.....	175
Disorderly Conduct/Violation.....	15
Following Too Close.....	6
Unsafe Backing.....	5
Obstruction to Driver's View.....	4
Miscellaneous Violations.....	87
(*Factored into Criminal Arrest Total)	

Total Summary of Motor Vehicle Arrests/Summons...1,169

#### CONCLUSION

Our Department would like to extend our sincere appreciation to the Town Manager, Hunter Rieseberg, the Board of Selectmen, all Town Committees, and Town Departments for their help, cooperation and continued support throughout the year. We also wish to thank the business community and the people of Hampton for their continued generosity and gracious support.

Finally, I wish to thank the families of our employees for the sacrifices they make every day due to the nature of this job, and I commend all our members for their professionalism, dedication and hard work towards providing the Town of Hampton with the best law enforcement services.

Respectfully Submitted,

William L. Wrenn  
Interim Police Chief





# HAMPTON FIRE DEPARTMENT

41 Full-time Personnel  
22 Paid-on-Call Personnel

It is with great pleasure that I present to the Town of Hampton, this report of activity for the Fire and Emergency Medical Services for the year 1994. Several events that occurred during the year are worthy of mention in this report.

On March 21, call firefighter Mike Brillard was appointed as a full-time firefighter to fill a vacancy. During the month of August, five call firefighters were appointed to fill vacancies in that section. David Lent, Jay Mooney, Richard Lefavour, Michael McMahon and Daniel Melican are on board and hopefully will increase the number of support personnel available for response to fires.

The department responded to a total of 3,249 fire, emergency medical and service calls during the year. That is an increase of approximately 4% over the previous years totals. Five "working fires" occurred during the year, two of which required second alarms to bring under control. The most serious of these fires destroyed the large home on 24 Locke Road on March 22nd. The department responded to assist neighboring communities 23 times and received assistance from the mutual aid system on a total of 26 occasions.

## FIRE PREVENTION

The loss of the Fire Inspector's position for the year certainly manifested itself in the required inspections that were not completed during 1994. The community growth, plans review, new construction inspections and fire investigations took most of the Fire Prevention Officer's time. For a six month period, a firefighter on limited duty that was assigned to the office was able to do some inspection work.

The growth within the community during the past year resulted in a great deal of time being spent dealing with subdivision planning, water main installation and fire hydrant placement.

The firefighters assigned to duty shifts spent many hours in the field conducting in service fire inspections of motels, hotels and commercial properties. While looking for common fire hazards, the firefighters also became familiar with the property should they ever have to respond there for an emergency.

## EMERGENCY MEDICAL SERVICES

The fire department based EMS system finished the year having responded to 1,071 calls split almost evenly between the town and the beach districts. Obviously, the summer beach population increases the work load, with the months of June, July and August accounting for a full 41% of the annual calls.

We transported 551 patients to the Exeter Hospital, 130 to Portsmouth Regional Hospital and 34 patients to the Anna Jacques Hospital in Newburyport. The EMT's also treated 121 people in the first aid rooms of both fire stations.

It was necessary to bring in out of town mutual aid ambulances on a total of 14 incidents during the year to assist this

department with either serious accidents or simultaneous medical aid calls.

The highlight of the year was the graduation of four members of the department from the Eliot Hospital Paramedic program. Firefighters Dick Cooper, Jon Pelletier, Bill Kennedy and George James successfully completed the year long program, which amounted to a large commitment on their part and the part of their families.

With advanced life support equipped ambulances and personnel trained to the highest level of emergency medical field care, the residents of the Town of Hampton will have, in their time of need, the best delivery system of medical care in the entire seacoast region.

Along with our five paramedics, the department also has a total of 31 other medical technicians that are certified at various levels of training and it is the combination of all of these people working together that make the system the success that it is.

On several nights and weekends during the year, the on-duty firefighter/EMT's attended sporting events such as the Little Warrior and Pee-Wee football games, along with the Winnacunnet High School football games to stand by in case of injuries to participants.

#### **PLANNING AND TRAINING**

Career and call firefighters logged a total of 2,553 man hours of training throughout 1994. This is a combination of in-service training, courses held outside the department and required certification programs.

Five newly appointed call firefighters were schooled in basic firefighting procedures and department policies as part of a thirty hour indoctrination course.

Flu shots and Hepatitis-B vaccines were administered to fire, police and other town employees, by fire department EMT's at a financial savings to the town. And of course, the EMT's spent many hours of on-duty time during the fall months preparing to recertify as registered medical technicians as they are required to do on a biannual basis.

On behalf of the members of the fire department, I would like to thank the department heads and other town employees for their cooperation and assistance throughout the year and also to the Board of Selectmen, Town Manager, Budget Committee and the Precinct Commissioners for their support in allowing us to provide the community with the best level of fire protection and emergency medical care for its residents.

Respectfully,

William H. Sullivan  
Chief of Department

# EMERGENCY MANAGEMENT DIRECTOR

During 1994, several exercises were conducted in conjunction with the Seabrook Nuclear power plant. In December, a "graded exercise", which was monitored by the Federal Emergency Management Agency and the Nuclear Regulatory Commission, was held and Hampton's Emergency Management Agency performed in a responsible fashion.

Despite what our individual feelings might be with regard to the power plant and the evacuation plan, the exercises are not only necessary on our part, but provide a good training foundation in the event of natural disasters such as hurricanes and blizzards.

Through the efforts and cooperation of Colonel George Iverson of the New Hampshire Emergency Management Agency, the Town of Hampton was successful in recovering costs associated with it's day to day emergency planning operations during fiscal year 1994.

A check for \$14,866 was presented to the town as part of the Emergency Management Assistance program of the state and federal governments. Hampton will continue to apply for these EMA grants in order to maintain the town's emergency preparedness.

As stated in previous years, it is not a part of town government that the average citizen sees on a day to day basis, but the emergency management team is alive and well and working constantly to maintain a state of readiness for the community.

Respectfully,

William H. Sullivan  
Emergency Management Director



1994 saw the library staff continuing their mission to serve the taxpayers of Hampton. The automated circulation system has had some upgrades added and most everyone is used to the barcodes on registration cards and books alike. Another OPAC, on-line public access computer, for searching our collection, was added to the circulation desk on the main floor with plans to add another in the Children's Room in 1995. Reference staffing was initiated in October with plans to continue and hopefully expand the hours in 1995. We continued to circulate books, audiotapes, videotapes, puzzles, paperbacks, magazines, compact discs, framed art, and museum tickets. The public access computer in the Dearborn Room was upgraded in January and is often used for term papers and resumes, as well as searching the telephone directories on computer. An IBM typewriter and a Nakagima typewriter were purchased for public use, replacing 2 barely functional typewriters.

1994 continued to be a year of Maintenance. We had more roof leaks due to ice back-up, persistent water seepage in the vault, a sprinkler system that needed recharging, a broken sump pump in the boiler room, a stump to remove from parking area, a small fire outside, stained and broken ceiling tiles to be replaced, a water fountain that rusted through, and concrete scaling and chipping at the original entrance on Winnacunnet Road to repair. We look forward to 1995 as being a year of preventive maintenance to forestall future problems of these kinds.

The library sponsored two outstanding performers for the adults with Jim Cook as Daniel Webster in February and Robin Lane as Isabella Stewart Gardner for National Library Week in April. The Children's Room featured several different performers and continued with their successful story hours. The summer reading program, "Go Undercover with Books," was a huge success both upstairs and downstairs as we encouraged adults to participate along with the children.

The Friends of the Library group was reorganized with 2 new co-chairs: Joyce Cash and Betty Anne Lavallee. They sponsored Richard McIntyre from the Seacoast Science Center in October and they won a grant in December from the N. H. Humanities Council to participate in the statewide program: What is New Hampshire Reading This Month? December saw a discussion of Thornton Wilder's Our Town. Future book discussions are scheduled in 1995 on Peyton Place, Amoskeag, and A Prayer for Owen Meany. Books are available ahead of the discussion date from the library.

The elected Trustees, Ruth Stimson, Catherine Anderson, Jerry McConnell, Tom Donaldson and Jim Inglis have met regularly and worked long and hard for the betterment of the library. Staff members Alice, Mary, Kathy, Joan, Jean, Melissa, Joanne M., Joanne S., Marie, and Bill worked long hours to accomplish much for the taxpayers of Hampton. They look forward to serving you in 1995.

Respectfully submitted,  
Catherine Redden,  
Director

# DEPARTMENT OF PUBLIC WORKS

Personnel: Full-time - 42  
Part-time - 16

The Department of Public Works is committed to providing cost effective solutions to a variety of municipal services under our jurisdiction, while maintaining the high quality of public service towns people desire. As a manager, I feel fortunate to have a dedicated, well-trained group of employees performing these services.

The years 94-95 illustrate the changing technology which dramatically affects the way we will handle solid waste and process wastewater. The October 1994 renewal of our EPA wastewater discharge permit requires additional treatment of effluent and testing of constituents to attain water quality objectives for the sensitive Hampton Harbor resource. Construction is nearing completion on the towns solid waste transfer facility as we ready for the transport of materials to the Turnkey Landfill and closure of the town's landfill. These matters have created an unusual workload for the department as it strives to meet the schedules imposed by planning and construction on these projects. I'd like to thank the Solid Waste User Fee Study Committee and Selectmen for the many hours of work they have contributed towards making the transition in the way we handle our solid waste as smooth as possible.

**RECYCLING** - Curbside Recycling is now four years old and continues to grow at a moderate rate, with 1065 tons of materials collected in 1994. Although the curbside pick-up is, of course, the biggest part of the town's recycling program, other recycling efforts are being made. There is a rolloff at the landfill for recycling used clothing, leather goods, and stuffed toys; white goods (used appliances and other metals) are collected and sold by the department as scrap metal; yard waste (grass clippings and leaves) is composted and the resulting product given away free to residents; and a tank is located at the Public Works compound for depositing used motor oil. The town also benefits from the small income which the textile and metals recycling brings in. In addition, the town in conjunction with the Southeast Regional Refuse Disposal District participated in a hazardous waste materials collection last spring and in a collection of used automobile tires this fall; as well as the on-going collection of waste wood and stumps. A total of 7902 yards of waste wood and stumps were collected. Beginning in 1995 the town will add cardboard and pressboard (cereal boxes) to its recycling program.

**SIDEWALKS** - The department continued the reconstruction of the sidewalk on the south side of High Street, installing granite curb and hot top surface from Mill Road to Windmill Lane. We also overlaid numerous sidewalks including Ashworth Avenue and Winnacunnet Road from the Fire Station to Windmill Lane.

**SEWERS** - Sewer projects this year included construction the Woodland Road sewer. Elsewhere in town the crew repaired 26 and installed 16 new sewer service laterals. There were 100 new entrances into our sanitary sewer system requiring 120 inspections; 127 permits were issued. There were 339 locations made for contractors, utility companies and the public. In addition, 29 calls for plug-ups were handled, of which 17 were the responsibility of the Town. We cleaned 6 miles of sewer lines with the Sewer Jet. Also, as part of the \$2.7 Sewer Projects, Glade Path and Island Path sewer extension projects were completed.

**DRAIN** - Various upgrades to this town's system were performed by the department totalling 1000' of pipe and 11 catch basins. This included substantial work on Towle Farm Road, Exeter Road, Mohawk Street and Brown Avenue.

**SNOW** - In 1994 we received a total of 64 inches of snow in 13 storms requiring plowing, snow removal, salting and sanding of our roads. The costs of these storms, excluding normal winter maintenance, was \$82,282 or \$1,265 per inch of snow. We continue to monitor salt application to our roads in an attempt to reduce the quantity of salt for environmental concerns.

**TREATMENT PLANT**- The plant is approaching its 20th year since the major upgrade of facilities from primary to secondary treatment. Improvements are now underway to provide the capability of transporting sludge to an off site facility upon the closing of our landfill. Additionally, the town funded "sludge storage facility" to be constructed this spring, will provide needed capacity. In October we received the renewal of our EPA discharge permit (NPDES) which requires advanced treatment for the removal of ammonia. It also specifies copper limits and additional coliform tests. The treatment for ammonia can be accomplished by increasing detention time whereby nitrifying bacteria breakdown the ammonia into harmless forms of nitrogen. Additional facilities and equipment will be necessary to maintain this process for the long term and budget considerations for the March 95 Town Meeting are being requested.

The average flow received at our WWTP was 1.94 million gallons per day for a total annual flow of 707.3 million gallons, another 4.3 million gallons of septage was received. Septage delivery to the plant is down from years past and we anticipate even lower volumes in the future, especially when the Seabrook wastewater treatment facility is completed. We processed approximately 2,800 tons of sludge which is currently disposed of in the landfill. As always, careful monitoring and testing are conducted to insure proper effluent quality.

**ROAD RESURFACING** - Our road resurfacing and rehabilitation program is a continuing one. This years road resurfacing budget was used to overlay a portion of Winnacunnet Road. A separate vote of town meeting also authorized the upgrading of roads in the Wild Rose Lane area and the Highway department widened the gravel road, installed drainage and 2+" of asphalt. Town personnel continue to perform usual maintenance services on all town roads such as grader shimming, pothole repair and shoulder grading where necessary.

**PAVEMENT MARKING** - During the year, parking spaces, crosswalks, slow school and stop lines throughout Town were painted. Also, center lines and fog lines were painted where necessary.

**STREET SIGNS** - Street signs and traffic control signs are always a large problem to maintain. During 1994 we replaced 350 signs, mostly due to vandalism. If at any time you see a street sign missing, please call us at Public Works so that we can replace it.

**SOLID WASTE** - During the year, approximately 22,397 tons of rubbish were deposited in our landfill, including refuse taken to our landfill by contractors, citizens and the State.

Construction of the transfer station began at the south site. Site work and building construction began in September and has progressed steadily. Operation of the station is scheduled for May 1, 1995.

Another change at the landfill was the development of a composting area. A new law enacted on July 1, made it illegal to deposit and bury yard waste and leaves in landfill. Residents brought in approximately 300 tons of material to compost. Additionally, the department added 107 tons of leaves which were collected in biodegradable bags from the curbside.

Your comments, both positive and negative are encouraged by the department so that we may provide you with the best services available. Please feel free to call us with any of your questions relating to Public Works matters. We will continue in our efforts to be as cost effective as we possibly can.

Respectfully submitted,

John R. Hangen  
Director of Public Works

## PARKS AND RECREATION DEPARTMENT

Though we have been operating since 1972, we thought it time to reintroduce ourselves and our mission. The Hampton Recreation and Parks Department is based upon the belief in the intrinsic value of physical activity and life enriching leisure programs. The mission of the Hampton Recreation and Parks Department is to provide year-round, affordable recreational programs for infants to the elderly.

We accomplish this through the efforts of our committed staff. The Department consists of four part-time employees whose hours are staggered to best accomplish the Department's projects. Sue DeMarco, Director, has been with the Department for fifteen years and Jenny Lane, Deputy Director, has been with the Department for eight years. During office hours, you will find either Sue or Jenny planning, coordinating, or attending to administrative duties. Dyana Lassonde is our newest employee having worked in the Department a little over a year. Her duties as Program Coordinator have her in the office as well as out with various programs. Our secretary, Linda Hardej, has been with the department seven years. Linda is responsible for registrations, publicity, and keeping the office running smoothly.

The Recreation and Park Department's primary facility is Tuck Field encompassing about twelve acres. In March the Town added to that area by purchasing the land adjacent known as Eaton Park. Both Eaton Park and Tuck Field were used by the Hampton Men's Softball League, Co-Rec League, Men's Soccer League, Soccer Travel Teams, Hampton Youth Association Teams, H.A.J.H. and Sacred Heart Baseball, W.H.S. Girls' Softball Team, Tuck Summer Camp and Sports Camp, Little Warriors Football and Cheerleaders, as well as general use by local residents when there's space available. Our fields and recreational areas, including the tennis and basketball courts are heavily used as anyone in the Park Avenue area can substantiate.

We are also responsible for the maintenance of all Town parks, green areas, fields and areas surrounding municipal buildings.

The Department averages 54 hours of programming weekly and, for most of the year, our programs are centered in the Town's library, schools and churches. We are extremely grateful for the use of these facilities. In 1994 the Recreation and Parks Department will have returned over \$61,000 in revenue from programs to the Town's General Fund, or 34% of the Department's 1994 operating budget. Based upon the 1994 appropriation, offset by the revenue the per capita expenditure for Recreation and Parks is \$9.62 annually. We are proud of our many special holiday events, summer camps, ski programs, adult trips, lessons, and leagues. We encourage your input regarding new programs and services and appreciate your interest in helping obtain new instructors.

Many thanks to the Hampton Rotary Club for their involvement in the Adopt-A-Park Program, resulting in the renovation of the Courthouse Playground. With volunteer efforts and fund-raising we hope to have another Adopt-A-Park success in 1995 at Tuck Field. Our sincere thanks to the Lane Library, Hampton Schools and P.T.A., Churches, Public Works, Police and Fire Departments, and Hampton Youth Association for their continued assistance and support. Thank you to the Hampton Recreation Advisory Council whose members meet monthly to advise on Recreation issues.



In 1995 we will strive to provide a diversity of affordable programs for all ages; to keep Hampton's public land attractive and available for recreational use; to offer newcomers and long time residents alike a forum to meet people, make friends, enhance their lives and be an active part of our community.

Sue DeMarco, Director  
Jenny Lane, Deputy Director

## TAX COLLECTOR

In 1994, this office collected a total of \$23,728,963 for the various tax payments and land rents, and \$502,630 in interest on late payments. The semiannual billing is working well for both the Town and property owners; fewer people overpaid their bills this year, as evidenced by the fact that the Bookkeeping Department had to mail only 127 refund checks this year, as opposed to 228 in 1993.

Tax bills mailed by this office totaled 16,836 for the two billings. Also mailed were 813 notices of delinquent taxes, 545 certified notices of Impending Tax Lien, 300 notices to mortgagees, 98 notices of possible deeding, 263 notice of unpaid liens, and countless "Balance Due" notes.

Liens were executed and recorded against 542 properties, representing \$1,095,748 in unpaid 1993 Property Tax (6% of the Tax Warrant). Five properties were deeded to the Town for nonpayment of the 1991 Property Tax.

At the close of 1994 we had collected 92% of the full year 1994 tax levy. This compares very favorable with only 90% of the 1993 taxes and 86% of the 1992 taxes collected at the close of those years.

1994 also saw the retirement of my Deputy, Peg Arguin, who had done a wonderful job in this office since her arrival in 1988. Joyce Sheehan has taken over Peg's job, and has found there's more to collecting taxes than simply taking in money.

Respectfully submitted,

Ann Kaiser,  
Tax Collector

DR.	Levy for Year of this Report	PRIOR LEVIES (Please specify years)		
	1994	1993		
<b>UNCOLLECTED TAXES</b>				
<b>-BEG. OF YEAR*:</b>				
Property Taxes		2,010,852.55		
	XXXXXXXXXXXXXX			
Resident Taxes				
	XXXXXXXXXXXXXX			
Land Use Change		7,000.00		
	XXXXXXXXXXXXXX			
Yield Taxes				
	XXXXXXXXXXXXXX			
Utilities				
	XXXXXXXXXXXXXX			
<b>TAXES COMMITTED</b>				
<b>-THIS YEAR:</b>				
Property Taxes	21,681,663.36	801.42	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Resident Taxes			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	132,950.00		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Land Use Change			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	752.77		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Yield Taxes			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Utilities			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	18,259.91		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>LAND RENT</b>				
<b>OVERPAYMENT:</b>				
Property Taxes	64,833.47	659.39		
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest Collected on Delinquent Tax	18,994.78	125,338.59		
Collected Resident Tax Penalties				
<b>TOTAL DEBITS</b>	\$ 21,917,454.29	\$ 2,144,651.95	\$	\$

\*This amount should be the same as last year's ending balance. If not, please explain.

# TAX COLLECTOR'S REPORT

MS-61

FOR THE MUNICIPALITY OF HAMPTON YEAR ENDING DEC. 31, 1994

CR.	Levy for Year of this Report	PRIOR LEVIES (Please specify years)		
		1993		
<b>REMITTED TO TREAS. DURING FY:</b>				
Property Taxes	19,931,054.87	1,986,909.27		
Resident Taxes				
Land Use Change	132,950.00	7,000.00		
Yield Taxes	752.77			
Utilities				
Interest	18,994.78	125,338.59		
Penalties				
<u>LAND RENT</u>	18,259.91			
<b>Discounts Allowed:</b>				
<b>Abatements Made:</b>				
Property Taxes	5,471.52	25,404.09		
Resident Taxes				
Land Use Change				
Yield Taxes				
Utilities				
Curr.Levy Deeded	2,889.82			
<b>UNCOLLECTED TAXES -END OF YEAR:</b>				
Property Taxes	1,807,080.62			
Resident Taxes				
Land Use Change				
Yield Taxes				
Utilities				
<u>LANDE RENT</u>				
<b>TOTAL CREDITS</b>	\$21,917,454.29	\$2,144,651.95	\$	\$

## TAX COLLECTOR'S REPORT

MS-61

FOR THE MUNICIPALITY OF HAMPTONYEAR ENDING DEC. 31, 1994

DR.	Last Year's Levy	PRIOR LEVIES (Please specify years)		
		1992	1991	1990 & 1989
Unredeemed Liens Balance at Beg. of Fiscal Yr.		875,510.06	578,594.53	49,812.56
Liens Executed During Fiscal Yr.	1,180,784.59			
Interest & Costs Coll. After Lien Execution	41,574.44	109,471.10	188,918.55	18,333.04
<b>TOTAL DEBITS</b>	\$1,222,359.03	\$984,981.16	\$767,513.08	\$68,145.60
CR. REMITTANCE TO TREASURER:				
Redemptions	587,416.79	467,320.59	551,753.08	45,545.45
Int./Costs(After Lien Execution)	41,574.44	109,471.10	188,918.55	18,333.04
Abatements of Unredeemed Taxes		435.04	548.22	
Liens <u>Deeded</u> To Municipalities	3,101.38	2,821.35	3,435.70	
Unredeemed Liens Bal. End of Year	590,266.42	404,933.08	22,857.53	4,267.11
<b>TOTAL CREDITS</b>	\$1,222,359.03	\$984,981.16	\$767,513.08	\$68,145.60

If you are a tax sale municipality, please use the alternate page 3.

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)? YESTAX COLLECTOR'S SIGNATURE *D. W. Kaiser*DATE: 1/23/95

**TAXABLE VALUATION BREAKDOWN - 1994**

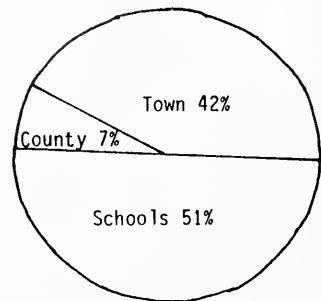
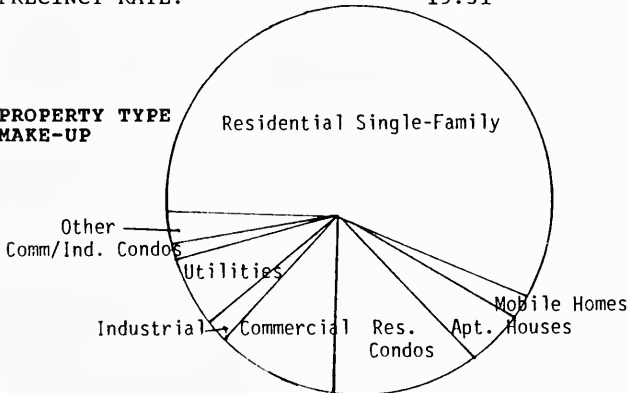
<u>Description</u>	<u>Value</u>	<u>% of Valuation</u>
Total Valuation	\$1,116,960,600	100.000%
Exempt Properties	49,755,400	4.455%
Schools	15,292,200	
Municipal	15,338,400	
Churches	7,131,600	
Other	11,993,200	
Total Taxable Property	\$1,067,205,200	95.545%
Valuation Exemptions (Elderly, Blind, Vet.)	2,921,000	.262%
Total Taxable Valuation	1,064,284,200	95.283%

<u>Description</u>	<u>Count+/-</u>	<u>Value</u>	<u>% of Taxable Prop.</u>
Single Family Homes	4742	608,911,700	57.057%
Mobile Homes	323	9,664,400	.906%
Apartment Houses	310	57,138,500	5.354%
Res. Condominiums	1725	124,537,700	11.669%
TOTAL RESIDENTIAL PROPERTIES	7100+/-	800,252,300	74.986%
Commercial	331	120,857,900	11.325%
Industrial	14	21,111,400	1.978%
Utilities		91,920,700	8.613%
Comm/Indus. Condos	215	13,483,300	1.263%
TOTAL COMMERCIAL PROPERTIES	560+/-	247,373,300	23.179%
Vacant Lnd/Current Use	552	19,059,900	1.786%
Marshland	213	182,400	.017%
Leased Parking Spaces	51	337,300	.032%
TOTAL OTHER PROPERTIES	816+/-	19,579,600	1.835%
TOTAL TAXABLE VALUE		1,067,205,200	100.000%

# TWO YEAR TAX RATE COMPARISON

	1993	1994
GROSS ASSESSED VALUE:	1,075,057,800	1,067,205,200
Less Elderly/Blind	-2,752,700	-2,921,000
NET ASSESSED VALUE:	1,072,305,100	1,064,284,200
NET PRECINCT VALUE:	239,694,500	223,572,100
ASSESSMENT RATIO:	97%	99%
TOTAL TOWN APPROPRIATION:	12,304,349	13,434,218
TOTAL REVENUES AND CREDITS:	-5,052,235	-4,638,949
NET TOWN APPROPRIATION:	7,752,114	8,795,269
NET SCHOOLS APPROPRIATION:	10,334,726	11,177,794
COUNTY TAX APPROPRIATION:	1,473,895	1,476,433
TOTAL APPROPRIATION:	19,060,735	21,449,496
BPT REIMBURSEMENT:	-200,384	-199,848
WAR SERVICE CREDITS:	118,200	120,400
OVERLAY:	376,557	202,993
PROPERTY TAXES TO BE RAISED	19,355,108	21,573,041
PRECINCT TAXES TO BE RAISED	274,295	223,387
GROSS PROPERTY TAXES:	19,629,403	21,796,428
MUNICIPAL RATE:	7.17	8.50
SCHOOL RATE	9.52	10.39
COUNTY RATE:	1.36	1.38
TOTAL RATE: (Per \$1,000 of valuation)	18.05	20.27
EXEMPT PRECINCT RATE:	18.34	20.35
PRECINCT RATE:	19.31	21.41

**PROPERTY TYPE  
MAKE-UP**



**TAX RATE MAKE-UP**

## TOWN TREASURER

Another successful year for the Town has come and gone. The year proved to be an excellent one for tax collection. Thus, there was a decreased need to borrow in anticipation of tax collections.

Semiannual billing for taxes has meant that the Town had to borrow only five million dollars for 1994. That proved to be sufficient to cover the spending by the Town and the two school districts. The Town also received favorable interest rates due to the fact that we borrow less than ten million dollars and are therefore considered "Tax Exempt" for lenders by the IRS.

At this time, the Town anticipates borrowing five million dollars for the 1995 fiscal year with an interest rate of five point two percent. The Town will borrow via a line of credit and only draw on it as needed. Depending on the levels of appropriated budgets of the various jurisdictions that the Town is required to borrow for, the cost of borrowing, which is borne by the Town Budget may continue its downward trend. In 1994 it was \$97,000, where as recent as 1991 it was \$802,000.

I look forward to a great 1995.

Ellen M. Lavin, CPA  
Town Treasurer



# SCHEDULE OF TOWN BUILDINGS

Municipal structures covered by the NH Municipal Association  
Property Liability Insurance Trust, Inc.

<u>Dec 1994</u>	<u>Address</u>	<u>Total Insured Value</u>
Town Office	136 Winnacunnet Rd	\$ 458,800
Fire Station	140 Winnacunnet Rd	477,800
Police Station	66 Ashworth Avenue	562,800
Courthouse	132 Winnacunnet Rd	88,100
Locker House	Park Avenue	35,000
Lane Library	8 Academy Avenue	2,178,700
Grist Mill	High Street	18,000
Cemetery Bldg.	High Street	58,000
<b>Public Works</b>	End of Tide Mill Road	
Garage and Office		\$1,306,612
Storage Shed		4,200
Shed		10,500
Shed		3,200
Salt Shed	Landing Road	11,000
 Wastewater Treatment Plant:		
Secondary Building		\$1,000,000
Primary Building		300,000
Headworks Building		400,000
Influent Pump Station		166,816
Pump Station	Tide Mill Road	413,000
Pump Station	Church Street	305,000
Pump Station	Winnacunnet Rd.	296,000
Pump Station	Falcone Circle	40,000
Pump Station	Maplewood Ave.	40,000
Pump Station	Merrill Ind. Dr.	40,000
Pump Station	High Street (west)	40,000
Pump Station	High Street (east)	40,000
Pump Station	Kings Highway	40,000
Pump Station	Vanderpool Dr.	40,000
<b>TOTAL:</b>		<b>\$8,373,528</b>

## SUPERVISORS OF THE CHECKLIST

The year 1994 was a year of local elections an town and school district meetings. The Supervisors held voter registration sessions in advance of the Town, Hampton School District and Winnacunnet Cooperative High School District annual meetings. The Supervisors are in attendance at all Town and School District meetings and at all elections.

Ongoing duties include adding and deleting voters, changes of addresses on the checklist and changes in party preference. All of these matters can also be initiated at the Town Clerk's Office in the Town Office Building during normal weekday office hours. For party designation purposes, the State currently recognizes Democrat, Republican and Libertarian. Voters not wishing to be enrolled in one of those political parties will have no party listed on the supervisor's registration records and checklist.

The most recent voter checklist, updated 11/08/94 is posted in the Town Office Building and at the Beach Fire Station. It lists 9,691 voters registered in Hampton; approximate percentages by party are Democrat 36%, Republican 34%, Independent .01%, Libertarian .46%, undeclared 29.5%.

### SUPERVISORS OF THE CHECKLIST

Charlotte K. Preston, Chairman  
Judy A. Dubois  
Betty H. Moore

# HAMPTON ASSESSOR

During the winter of 1993-1994 the Assessor's Office conducted a complete revaluation of the town. Residential property had experienced a 5-10% increase in value over the past year and-a-half to two years; with the more expensive homes falling on the higher end of the range and the smaller, less expensive homes falling on the lower end of the range. Commercial properties primarily stayed the same except office space which still hasn't stabilized. Leased land property values dropped again as the market showed the scarce home sales are mostly foreclosures and distressed. Mobile home sales are also scarce and primarily down, showing the market consists mostly of distressed sales.

As the year rolls on, if sales in a certain neighborhood, condo complex, or property type show an intolerable difference from what we have on that category of property, we will make adjustments to reflect the market condition. To be fair and equitable everyone should be taxed at about the same assessment/sales ratio. Our present ratio is 99%.

Hampton has experienced increased growth in 1993 & 1994. Building permits for new homes were up 50% in 1993 and 1994 looks to be equally as productive. In 1994 we added 52 new house lots to the tax rolls and there are 74 more in various planning stages.

Below are some statistics that show how changes in expenditures and assessed value can effect the tax rate.

\$106,248 of expenditure or revenue can change the tax rate .10  
\$ 5,250,538 in assessment can change the tax rate .10

Comparing 1993's taxable value breakdown to 1994's shows residential property values, as a whole went up from \$793,362,800 to \$800,252,300, a .87% increase. Multifamily property values dropped from \$62,787,500 to \$57,138,500, a 9% decrease. Commercial property values as a whole dropped 5.45%. The total taxable value of the town dropped .73%.

## LEASED LAND SALES UPDATE

The leased land sales program is presently at 90% of market value, which means the lessee's can purchase their lot from the town at 90% of the current market value. There are 72 lots remaining, 25 direct town leases and 47 under the HBIC 99-year lease which ends in 1997, reverting to the town lease program. The town has 56 first mortgages as a result of this program, with a total principal due of approx. \$948,000 earning 12% interest per year (See Trustees of Trust Funds Report)

The formula for determining the purchase price of the land will be 100% of market value beginning July 1, 1995. It will remain at that price unless a Town Meeting vote changes it.

## HAMPTON ASSESSOR'S OFFICE

Robert A. Estey, Assessor  
Angela L. Sargent, Deputy Assessor  
Joanne C. Ruel, Assessing Assistant

# BUILDING INSPECTOR

A total number of 997 Building Permits were issued this year, representing a 7% increase over 1993. The total estimated value of construction was \$14,104,371. This generated \$83,958 in Permit Fees.

There were seventy seven permits for new homes issued, one hundred fifty six plumbing permits, four hundred four permits in the miscellaneous category (additions, renovations, new baths, finished basements, pools, signs, etc.) and two hundred forty electrical permits processed by this department in 1994.

One thousand eight hundred seventy inspections were performed and sixty complaints were investigated. Seventy five Certificates of Occupancy for new single family homes were issued.

September of 1994 saw the retirement of Neal Gadwah, who for eight years served as the Assistant Building Inspector. On behalf of this department, as well as the Town of Hampton, we would like to express a sincere Thank You and wish him the best.

I would like to thank the staff for their help and support this past year.

Donald H. Graves  
Building Inspector

## 1994 BUILDING PERMITS ISSUED

77	New Homes	256	Plumbing/Mechanical
1	Commercial	240	Electrical

## MISCELLANEOUS PERMITS INCLUDED

30	Additions	11	Bathrooms	6	Basements
17	Breezeways	3	Chimneys	6	Comm/Renovations
12	Decks	19	Dormers	16	Exterior Upgrades
14	Family Rooms	13	Foundations	19	Heating Conversions
11	Pools	28	Porches	13	Kitchen Renovations
24	Sheds	36	Signs	2	Septic Replacements
30	Vinyl Siding	6	Wood Stoves	13	Window Replacements
37	Fences	16	Garages	81	Interior Renovations
44	Miscellaneous				

# PLANNING BOARD

The Planning Board holds regularly scheduled meetings at the Town Office on the first and third Wednesday evenings each month. Last year the Board held 26 meetings including 35 public hearings. In addition, a sub-committee, under the direction of Fred Pineo, held work sessions for the Town Master Plan on most Tuesday evenings.

In August, the Planning Board reorganized its leadership in the wake of resignations by its chairman and another member. Two new members were appointed to the Board to fill those vacancies until the Town elections in 1995.

The Selectmen's representative to the Planning Board was Thomas Gillick. In addition to the seven board members, meetings were attended by Mr. Steven Bird, from the Rockingham Planning Commission, and Mr. Donald Graves, Building Inspector.

The following is reflective of the decisions rendered by the Board for 1994.

**SUBDIVISIONS:** Final approval - Four subdivisions containing a total of 29 lots.  
Conditional Approval - five subdivisions containing a total of 84 lots.

**LOT LINE ADJUSTMENTS:** Ten minor lot line adjustments were approved.

**SITE PLAN REVIEW:** Approvals for elderly housing building with 28 units; multi-family condominium with 36 detached units; indoor soccer arena; commercial building replacement.  
Conditional site plan approval for an addition to the United Methodist Church.

**CONDOMINIUM CONVERSIONS:** Two conversions of existing duplex structures were approved.

**USE CHANGES:** Six use changes were approved.

The Chairman wishes to extend its' sincere appreciation to Robert Posey, who served as a valued member for four years on the Planning Board and as our alternate to the Zoning Board of Adjustment, and to Richard Violette, who served a year and a half on the Planning Board.

I wish to thank everyone associated with the Board, Department heads, and other Town Boards and Commissions for their work and support during my term as Chairman.

Respectfully submitted,

Edward "Sandy" Buck, III  
Chairman

## TRUSTEE OF THE TRUST FUNDS

A total of \$810,231.32 was earned from trust funds for the Town's General Fund during 1994. Net revenue from the Real Estate Trust Fund was \$804,707.37 of that amount. Additionally, small amounts directly benefited the library and recreational sports for youngsters.

The Trust and Estate Planning Department for the First National Bank of Portsmouth (with two branch banks in Hampton) continued its excellent management of the RETF's investment portfolio under contract with the Board of Trustees. The Bank's fees, with municipal discount, amounted to \$15,697.81, a total that equals 2.2% of the \$714,933 of gross income directly attributable to the Trust department's investment activities. By law, up to 8% may be taken from income for this service. Also, \$105,472 of the net income came from Town-held mortgages serviced by Fleet Mortgage Corporation, which receives 1/2% of the 12% rate for its fee.

Interest rates during 1994 started to "creep" upward after 25-30 year lows the previous year. Decisions made in previous years allowed the return on investments to be about 7% in Federally-backed securities or money-market offerings based on government interest rates. Ever since the trust was established in 1984, the Trustees have not authorized equity-type stocks or investments with a potential for loss of principal. By year's end, the fund held 55 first mortgages on previously Town-owned leased land (see the Assessor's report for an update on the leased-land sales program). During 1994, \$139,858.99 was added to the fund's principal from monthly mortgage payments and 8 mortgage payoffs (leaving 55 due over 18 years with a total expected principal of \$943,431.23). No cash sales were consummated in 1994. The new principal total in the RETF is \$12,019,144.18.

The Trustees continue to manage the oldest and newest trusts. No distributions from recovered assets have been received via FDIC regarding its taking of \$10,000 in notes upon the foreclosure of Bank Meridian. Those 1971 notes, representing the principal of some of the Poor, Cemetery Perpetual Care and Library Trusts, were the basis of the Trustees' claim to FDIC which was approved in March of 1992.

The 1991 Irving "Soup" Campbell Children's Sports Scholarship Trust's principal grew again with a donation from the Rockingham Craftsmen and one-half of the earned income. The other half of the income is distributed in June for tuition to sports camps and for activity fees.

The 1994 payment into the Cemetery Burial Trust Fund was received from the Cemetery Trustees; as appropriated into the fund by Town Meeting in March, \$16,625 was added. In addition to the proceeds derived from the sale of cemetery plots in 1993, \$500 of the total was transferred out of perpetual care common trust fund upon the sale (via a credit) back to the Cemetery Trustees of graves that had been under the PC trust. The CBTF has now grown to \$120,926.

The income from the remaining Library trusts will be paid directly to the Library Trustees, if approved by the Town's Auditor, rather than to the Town's General Fund as an offset to the library appropriation.

There was no activity in the Hampton Beach Village District's capital reserve Fund. The Town's CRF for "dump closure" is soon expected to see a withdrawal of over \$300,000, mostly for the

solid-waste transfer station being constructed. The \$137,500 appropriated by the Hampton School District in March to establish a CRF for reconstructing the Academy Junior High's athletic fields was not received by the Trustees. The need for easy withdrawal (from CRFs) together with the consolidation of banks and the limit of account insurance to \$100,000 have posed great problems for the Trustees as custodians of the smaller trusts and the CRFs from the various appropriating jurisdictions.

#### TRUSTEES OF THE TRUST FUNDS

Robert V. Lessard, Chairman  
John J. Kelley, Sr., Clerk  
C. Raymond Gilmore, Bookkeeper

TOWN OF HAMPTON  
REPORT OF THE TRUSTEES OF TRUST FUNDS  
FISCAL YEAR ENDED DECEMBER 31, 1994

P R I N C I P A L

I N C O M E

FIRST DEPOSIT	FUND'S NAME	FUND'S PURPOSE	HOW INVESTED*	BEGINNING BALANCE	NEW FUNDS [OR Y/D]	ENDING BALANCE	BEGINNING BALANCE	YEAR'S INCOME	EXPENDED FOR 1994	ENDING BALANCE
<b>Poor Funds:</b>										
1871	J.P. TOWLE	Poor	Common Fund 1P + 2P	\$ 2,000.00	\$	\$2,000.00	\$ 0.54	\$ 6.38	\$ 6.38	0.54
1891	J.P. TOWLE	"Water"	Com. Fund 2P	100.00		100.00	0.00	2.58	2.58	0.00
1898	J.P. Robinson	Poor	Com. Fund 1P	1,000.00		1,000.00	0.31	0.00	0.31	0.00
1903	S.J. Shaw	Poor	Com. Fund 1P	500.00		500.00	0.15	0.00	0.00	0.15
1924	H.A. Cutler	Poor	Com. Fund 2P	180.75		180.75	0.00	4.61	4.61	0.00
		TOTALS - Poor Funds -		3,780.75		3,780.75	1.00	13.57	13.57	1.00
<b>Cemetery Perpetual Care Funds:</b>										
1891-1954 (Various)		P.C.	Com. Fund 1C	4,750.00		4,750.00	0.00	0.00	0.00	0.00
1971-1986 (Various)		P.C.	Com. Fund 2C	21,300.00	[500.00]	20,800.00	6,693.88	899.15	1,565.91	6,027.12
		TOTALS - Cemetery P.C. Funds -		26,050.00	[500.00]	25,550.00	6,693.88	899.15	1,565.91	6,027.12
<b>Library Funds:</b>										
1933	I.A. Lane	Library	Com. Fund 1L	500.00		500.00	0.00	16.90	16.90	0.00
1936	I.M. Lane	Library	Com. Fund 1L	500.00		500.00	0.00	16.90	16.90	0.00
1916	A.C.M. Currier	Dearborn Rm.	HNB Bond	2,000.00		2,000.00	0.28	0.00	0.00	0.28
1966	S.B. Lane	Library	FNB CD	2,500.00		2,500.00	0.28	93.16	93.16	0.28
1966	H.G. Lane	C.T. Library	FNB CD	4,136.24		4,136.24	0.46	140.15	140.15	0.46
		TOTALS - Library Funds -		9,636.24		9,636.24	1.00	267.11	267.11	1.00
<b>Campbell Sports Scholarship Fund:</b>										
1991	Irving Campbell Children	FNB CD		3,366.14	163.07	3,529.21	72.00	126.37	126.06	72.31
<b>Capital Reserve Funds:</b>										
1983	HBVDistrict	Cap. Expend.	Ports.Savs.Hk.CD	5,155.55		5,155.55	2,398.05	241.35	0.00	2,639.40
1991	Town Dump	Closure, etc.	Fed. Secs., Savs. AC	378,601.16		378,601.16	0.00	14,594.06	0.00	14,594.06
<b>General Fund Trusts:</b>										
1984	H. Real Estate	Revenue	Fed. Secs., M. Mkts.	11,879,285.19		13,948,858.99	120,919,144.18	804,707.37	804,707.37	0.00
1988	Realty Burial Revenue	CDs - FNB		104,301.00		16,625.00	120,926.00	0.00	3,944.47	0.00
		GRAND TOTALS -		\$ 12,410,176.03		156,647.06	12,566,323.09	824,793.45	810,624.49	23,334.89
						[200,000]				

\* HNB = Hampton National Bank (Bank Meridian/now: FDIC)  
(a total of \$10,000 in Poor, Cem. & Lib. funds -  
in HNB Notes taken by FDIC 10/91; Trustees claim  
accepted but no distribution received in 199 )  
FNB First National Bank of Portsmouth

Trustees of the Trust Funds  
Robert V. Lessard  
John J. Kelley, Sr.  
C. Raymond Gilmore

[HBFTF: from income,  
\$15,634.81 for pro-  
fessional banking fees]



## MUNICIPAL BUDGET COMMITTEE

This year has been a very hectic year for the Municipal Budget Committee. We started preparing for the budget review in September when the school came in to discuss their budget needs. October brought the Town Manager and the town requests that were upcoming in this budget year. In November, we heard from the Tax Collector, Assessor, Accountant and Treasurer to obtain a clear view of where Hampton is, before the budget sessions began.

We started work in January on our budget review of the town and schools 1995 operating budgets. We are working on many money issues facing the town this year. The Town of Hampton has some very tough choices this year with a new school, landfill closure, new sewers and a Route 1 revitalization all being requested in one budget year.

The Budget Committee also misses the advice, friendship, and knowledge of our Vice Chairman George Hardardt. We are very sorry about his death, but know that George is with us in spirit.

This year we say "good-bye" to Kate Pratt, Bob Wallace, Bonnie Searle and Brian Lacey who filled Jean Lovejoy's position. They have all volunteered a great number of hours to serve on the Budget Committee without any remuneration. I appreciate all their efforts. I also want to thank Ashton Norton who replaced George for this budget session. We thank you for taking the time out of your schedule to serve on this committee.

Our work will be done shortly. Now it is the voters turn to come to the School District and Town Meeting and voice your opinions about each issue. The Budget Committee has worked numerous hours to prepare an economical budget and now is the time to approve or disapprove what we have done.

Thank you to each and every member of the Budget Committee. All have put many hours into the budget sessions and public hearings and have made my job as Chairman easier. Thank You.

Virginia "Ginny" Bridle, Chairman  
Hampton Municipal Budget Committee

## CONSERVATION COMMISSION

In addition to our twelve regular monthly meetings, the Hampton Conservation Commission conducted three additional special public hearings during 1994. We reviewed over twenty wetlands applications and conducted as many site walks. On a dozen different occasions we had to investigate complaints filed against individuals dredging or filling wetlands without a state permit.

Most of our wetlands applications were pretty much routine with the exception of the "Oaks of Hampton", which resulted in several public hearings. The application was a difficult one to decide and was strongly opposed by a group of residents living in that area of town. Our commission voted narrowly not to oppose an amended plan, and the State Wetlands Board approved the project.

Our participation with local citizens and their Victory Garden on town owned land off Barbour Road was again a success with thirty individual plots developed with vegetables or flowers. Thanks go to Jim Clifford, Sheila Nudd and Bonnie Thimble for working with the Victory Garden group.

Another commission project worthy of mention were the swallow bird houses that were placed in our marsh area to mitigate the mosquito population. Dave Weber took on this project by himself and distributed thirty-six bird houses in 1994 and plans to add more next year.

Peg Lawrence has been working on replacing a stolen marker in the salt marsh conservation area. Members were able to raise outside funding of \$750 to replace this marker and again recognize the generous citizens who donated that beautiful area.

We all worked a little extra on updating our wetland ordinance and in December made a recommendation to the town Planning Board to support these changes at Town Meeting. Thanks here to Vivian Marcotte, Peter Tilton, and Betty Callanan. Thanks also to Alberta True, a member, and Sue Launi, our commission secretary.

In December we were able to gain support from the town selectmen to obtain funding up to \$10,000 annually from monies collected from the current use change tax. If the town votes to adopt this special article in the Spring, our commission will be able to build its capital fund for future conservation land acquisition or easement protection.

Our members were active in supporting and participating in wetland education throughout the year. In October our commission hosted a wetland planning workshop sponsored by the Office of State Planning. Many of us took advantage of day long wetland and conservation workshops at our own expense.

It was an active year for our members. Bob Colledge retired from our commission, Bonnie Thimble came on as a regular member replacing Sheila Nudd who moved to an alternate position, and Irene Palmer and Betty Callanan joined us as alternate members.

Our commission members are serious about our mission to protect the town's wetlands and natural resources. I feel that we have made a sincere contribution with our time and effort, and we look forward to the town's continued support in 1995.

Reid Bunker  
Chairman

## ECONOMIC DEVELOPMENT COMMITTEE

The Hampton Economic Development Committee has and will continue to act as a liason between the Town of Hampton and the Rockingham Development Corporation and the State of New Hampshire Department of Resources and Economic Development to share information that may benefit any industrial or economic resource for the Town of Hampton.

The Committee has developed a Business Visitation Program which will be implemented in 1995 to ascertain the needs of the business community and strengthen the interaction of business and government to develop a resource base that will be economically beneficial to both segments.

Respectfully submitted,

Sheila T. Francoeur, Chairman  
William Sugrue  
Daniel Driscoll  
Gisela Ashley  
Thomas Gillick, Jr.

## AMERICAN LEGION POST 35 OF THE HAMPTONS

The Post carried out the following activities in the Town of Hampton during 1994:

- \* Arranged for the Memorial Day parade and ceremony on the holiday, May 31. The post arranged for the bands and buses, speakers, color guard and firing squad.
- \* Participated in the Field Day for children on Fourth of July.
- \* Carried out the salute and program on Veteran's day, November 11, at the Marine Memorial and in the Memorial Section of the cemetery.

The Legion appreciates the Town's financial support in these endeavors. We again were able to return the unused portion of the appropriation.

Theodore J. Kopanski  
Financial Officer

# HAMPTON HISTORICAL SOCIETY

With each passing year our organization continues to get stronger as we work on the successes of the past. Many changes and activities have occurred since last year. Perhaps the most noticeable is the official change in our name.

The past year has seen us work on building improvements, our successful summer exhibit **Hampton at War: The Home Front**, collection care and conservation, tours and programs and fund-raising projects. Listed below are some of the main accomplishments.

**Programming-** Four general meetings open to the public which offered scholarship, awareness of local history and an appeal to audiences of all ages. One of the highlights is our annual pot luck supper, each year with a different twist. This year's included a Stage Door Canteen coordinated with the special summer exhibit.

**Education-** Hampton's 4th, 5th and 6th graders toured the museum. Classes from North Hampton and Sacred Heart Elementary School also visited. Two classroom visits were made. We also offered programming at Tuck Museum for six community groups. A special "History Mystery" program was coordinated with Lane Library summer children's reading program. We continue to work in collaboration with Pat Triggs and Harold Fernald's Living History Programs.

**Exhibition-** HAMPTON AT WAR: THE HOME FRONT 1941-1945. This exhibit was the culmination for over six months of work. It included the efforts of over thirty volunteers and donations of items from towns people to the exhibition. A gala donor preview and opening day festivities over Memorial Day weekend started our season off to a strong start.

**Development-** \$2,500 raised form the 1994 annual appeal.

**Membership-** 349 members (net increase of 19)

**Publicity-** Quarterly newsletter Gatherings From The Green, four displays at the Lane Library.

**Fundraising-** Historic calendar, custom Christmas ornament, and participation in Seafood Festival. Planning is well underway for the 1995 "Hampton in Bloom" garden tour. A repeat performance due to its great popularity. Don't miss it!

**Building and grounds-** Tuck Hall received a new ceiling, paint job and track lighting, display stands were built, and display cases purchased.

**Tuck Museum Committee-** Projects included archivist hired for eight sessions, storage racks purchased, the continuation of costume project year two, work towards computerization of collection, computer and printer acquired, 1730's highboy conserved, local genealogy books purchased, curtains and tablecloth made for parlor.

How does all this happen? Over sixty volunteers provided all sorts of skills from planning the summer exhibit, to hosting in the museum, to working with old manuscripts, to baking for the annual meeting. There is a job for everyone. Membership is open to any and all! Information of membership, tours, programs or research can be obtained by writing Hampton Historical Society, PO Box 1601, Hampton, NH 03843 or calling 926-2543. Thanks to all our volunteers, individuals and businesses in the community that have made us so successful.

Betty Moore, President

## HIGHWAY SAFETY COMMITTEE

The Hampton Highway Safety Committee is an advisory committee to the town and meets monthly, on the fourth Monday of the month, in the Selectmen's Meeting Room. The committee is charged with the responsibility of advising the town on ways to keep the roads of Hampton safe for vehicular and pedestrian traffic, as well as promoting highway safety in the town.

To this end, the committee advised the town on a number of matters over the past year, including review of a number of plans for proposed subdivisions forwarded by the Planning Board for review; numerous inquiries and requests from private citizens for stop signs, cautionary signs, etc.

Additionally, in its role of promoting safety on the streets of Hampton, the committee made plans for the town to participate in Buckle Up New Hampshire week in April. In order to increase awareness of the importance of safety belts, the police department gave "rewards" of certificates to local restaurants to drivers and passengers who were buckled up. Committee member Al Roach made arrangements to have the "Convincer" available for a day at Winnacunnet High School so the students there could actually experience how their seat belt would work in a low-speed collision. The committee also arranged to have seat belt promotional announcements made on a local radio station.

In order to enhance the safety of cyclists, the committee prepared and referred to the Selectmen a bicycle safety ordinance and will be coordinating a bicycle rodeo with the police department this coming Spring.

Once again, we presented a proclamation for the Selectmen to sign declaring the Town's support for National Drunk and Drugged Driving Prevention Month this past December.

The committee expresses its appreciation to the Hampton Police Department, Hampton Fire Department and Hampton Public Works Department for maintaining safe roads for the citizens of Hampton. We welcome the input of any residents interested in helping us maintain the excellent record we have in this town for highway safety.

Judith A. Park, Chairman  
Andy Anderson  
Zane Blanchard  
Al Roach  
Bob Ross

# MARRIAGES OF HAMPTON RESIDENTS 1994

<u>BRIDE AND GROOM</u>	<u>WHERE MARRIED</u>	<u>DATE</u>
Stephen Michael Sclaera Julie Ann Hart	Hampton	01-08-94
Jonathan James Fudala Kimberly Ann DeLong	Manchester	01-16-94
C. Wesley Gardner, Jr. Denise E. Mansfield	Seabrook	01-16-94
Alan L. Randall, Jr. Naomi R. Carr	North Hampton	01-22-94
Khali Maddox-Abdegeo Sheila A. Holloway	Hampton	02-02-94
Michael Scott Vallee Joan Vera Ferrara	Hampton	02-11-94
Barry Jon Stetz Jill Thompson	Hampton	02-14-94
Vernon Jay Holderman Jennifer Blaire Bean	Hampton	02-20-94
Ronald Joseph Gadwah Laurie Jean Coughlin	Hampton	04-01-94
George L. Harvey, III Jordanna-Lyn Eckert	Hampton	04-02-94
Anthony E. Manix Brenda E. Garvin	Hampton	04-09-94
You Chia Li Youjian Xu	Hampton	04-10-94
Richard Gregory Lord Denise Marie Orne	Hampton	04-10-94
Kenneth E. "Bud" Myers Donna M. Gallery	Hampton	04-16-94
Joseph Leo Burns Barbara Karen Uga	Rye	04-23-94
David Karl Grunebach Maureen McNally	Hampton	04-23-94
Gary Stephen Hayward Barbara Ellen Moriarty	Hampton	04-23-94
Michael F. Stankus, Jr. Tammy Lee Munroe	Kingston	04-23-94
Mark G. Libby Claire G. McKee	Hampton	04-23-94
Charles A. Brown Deborah J. Duchemin	Newfields	04-28-94
Jean Paul LaTour Jennifer Kay Hall	Portsmouth	05-01-94

Brian Matthew Sirois Kristin Ann Corcoran	Hampton	05-07-94
Frederick Arnold Ruonala Cheryl Catherine Royle	Hampton	05-14-94
Drew Russell Davis Georgia Ilse M. Domke	Hampton	05-15-94
Stephen Keith Arnold Lynette E. Robbins	Exeter	05-12-94
Donald R. Moore Judith Ann Parks	Hampton	05-14-94
Christopher L. Herbst Katherine E. Fallon	Seabrook	05-21-94
Scott Joseph Aversano Kristie Lynn Batchelder	Hampton	05-20-94
Scott Allyn Gallant Amy Cooper	Hampton	05-21-94
Leonard C. Medlock Lisa Ann Colby	Manchester	05-28-94
Paul Sedor Lydia Maria Devlin	Hampton	05-28-94
Michael David Shaw Michelle Anne Wilt	Portsmouth	06-04-94
Derek Kenneth Fonda Anna Braendle Keaney	Moultonboro	06-04-94
Christopher P. Anderson Cynthia Ann Chambers	North Hampton	06-12-94
Steven John Parsons Mary Jeanne Brown	Hampton	06-11-94
John Lane Fitzpatrick Donna Maria Turini	Hampton	06-11-94
John Christian Anderson Rachel Ann Dargie	Hampton	06-11-94
James A. Michienzi Janice Joan Olenio	Rye	06-18-94
Dale Robert Stein, Jr. Jessica Lyn Newman	Kingston	06-25-94
Albert William Schmitt Dorothy E. Oakes	Brentwood	06-24-94
John Norman Slipkowsky Kathleen Elizabeth Starr	Hampton	06-23-94
Stephen Patrick Pugliese Mary Elizabeth Cheney	Portsmouth	06-19-94
Michael Patrick Cestone Susan Louise Grandmaison	Hampton	06-25-94

Nikita Timothy Comeau, Jr. Mary Elizabeth Greenough	Rye	07-02-94
Timothy R. Fraser Theresa Marie LeClair	Hampton	07-03-94
Donald J. Camacho Andrea Jeanne Pulcini	Hampton	07-09-94
Kenneth Howard Lansdowne, Jr. Jody Lynn Howe	Hampton	07-10-94
Philip Charles Noyes Lisa LouAnn Montville	Seabrook	07-12-94
Daniel Brice Morton Lisa Jane Nolan	Danville	07-23-94
Donald C. Grover Diane Llewellyn	North Hampton	07-30-94
Everett Albert Downey Mary Jane Belanger	Plaistow	07-30-94
Paul Michael Stover Christine Elizabeth Miller	Hampton	07-30-94
Robert Clifford Jarvis Marisa Anne Squires	Hampton	08-01-94
Arthur Mason Knowles Jennifer Elizabeth Snow	Exeter	08-06-94
John Thomas Makos Catherine Stengel Bradley	Hampton	08-06-94
John Henry Haddock, Jr. Janan Mounir Salibi	Portsmouth	08-06-94
Christopher Paul Birch Jill Barbara Collins	Hampton	08-13-94
Vito Alexander Dugan Lisa Anne DeLello	Portsmouth	08-13-94
Gary Stephen Deveau Debra Anne Bramwell	Summit of Mt. Washington	08-19-94
Roger Christopher Syphers Elizabeth Steffen	Hampton	08-20-94
Shawn Michael Austin Stacey Lynn Junkins	Exeter	08-27-94
Carl Wesley Peterson Kathleen Margaret Dobbins	North Hampton	08-27-94
Steven J. Callioras Lauriejean E. Murray	North Hampton	08-20-94
Mark Howard Chidester Margaret Ellen Williams	Hampton	08-27-94
David Richard Jacobson Gretchen Lynn Rhode	Hampton	09-01-94



Stephen William Fenton Jane Elizabeth Walker	Hampton	09-03-94
Derrick Todd Allen Lisa Marie Shaw	Somersworth	09-03-94
Robert Lee Stewart Robin Carol Whinnem	Hampton	09-04-94
Blake Chidester Martha M. Mulligan	Rye	09-05-94
David Paul Pecola Ann Marie Knowles	New Castle	09-09-94
Gerald W. Scott Theresa J. V. Navarro	Hampton	09-11-94
Henry Charles Farr Donna Frances Roberts	Hampton	09-17-94
Russell David Bridle Louise Marie Hall	Hampton	09-17-94
Thomas Michael Conaton Elizabeth Jean Burbank	Portsmouth	09-17-94
Edward Francis Kutlowski Cecilia Theresa Bourbeau	Stratham	09-17-94
Henry Thomas Mellynchuk, III Justinemmary Chawziuk	Rye	09-17-94
Scott Victor Robinson June E. Severance	Hampton	09-23-94
Gregory Edward Palmer Jill Welch	North Hampton	09-24-94
Sean Francis Haight Susan Lyn Pender	Hampton	09-24-94
Dean Ronald Allaire Diane Lynn Palmer	Portsmouth	09-24-94
Michael Patrick Luba Nancy Doughty Eastman	Hampton	09-24-94
David Lufkin Kim Mary Beth Chabot	Portsmouth	09-25-94
Dean Arthur Morrow Angela Louise Henry	North Hampton	09-30-94
Thomas John Gray Jennifer Marie Shepard	Rye	10-01-94
Bernard Joseph McDonald Bernice Carr Cronin	Rye	10-01-94
Nathan Trefethen Lorina C. Pepin	Rye	10-01-94
Roger Alan Lemire Jennifer Alice Adams	Hampton	10-01-94

Alan H. Freeman Dorothy B. Freeman	Rye	10-01-94
John Craig Valentine Cheri C. Jowett	Hampton	10-02-94
Johnnie Wayne Saunders Liza Ann Bartley	Hampton	10-03-94
Michael Dennis Reardon Mayra Altagracia Berroa	Seabrook	10-03-94
James R. Nickerson Patricia O'Neill	Hampton	10-07-94
David R. Paul Laurie Jean Campbell	Exeter	10-07-94
Danny J. Kenney Dena A. Merrill	Hampton	10-08-94
Paul Scott Hulse Jeanne Frances Stemska	Hampton	10-08-94
Paul J. Bisson Shelly M. Charest	Hampton	10-09-94
Ryan M. Scott Liane Taccetta	Hampton	10-08-94
Thomas A. Moravec Jan M. Harvey	Hampton	10-08-94
John Francis Buckley Sharon Lee Russell	Hampton	10-09-94
Daniel Edward Ripley Kathleen M. Riley	Hampton	10-14-94
John Laliberty Sharon Marie Driscoll	Hampton	10-15-94
Rodney Robert Bennett Donna Lynne Fox		10-15-94
William Theodore Green Cheryl Lynn Alarie	Hampton	10-15-94
George Joseph Heseltine Stacie Susan Guilbeault	Manchester	10-15-94
Michael Thomas Plouffe, Jr. Susan Venissa Jackson	Portsmouth	10-15-94
Christopher Richard Roy Catherine Lynn Hall	Gilford	10-22-94
David John Peters Judith Patricia Hammerle	Rye	10-22-94
Scott Patrick Gaudet Tracey Sharon Wagner	Hampton	10-22-94
Barton Hugh McDaniel Michelle Ann Bishop	Hampton	10-23-94

Rollin T. Durant Mary M. Higgins	Hampton Falls	10-29-94
Robert Lynn Murphy Laureen Marie Levis	East Kingston	10-29-94
Timothy J. Zilafro Holly G. Zilafro	Hampton	11-02-94
Gerald Edward White Elaine M. Giso	Hampton	11-05-94
Kevin R. Gasper Jennifer A. Ouellette	Hampton	11-05-94
Steven Todd Hesser Kathleen Ann Mackey	Portsmouth	11-19-94
Brian Locke Andrea Louise Sabrina Giovanni	Hampton	11-23-94
Daniel Paul Brochu Mary Ellen Young	Middleton	11-29-94
Robert Kevin Carey Mary Catherine Russell	Hampton	12-11-94
Thomas Daniel Dwyer Tracy Ann Foster	Hampton	12-23-94
Moeen-Ul-Islam Holly Michelle Jones	Alexandria	12-31-94
Donald Herbert Oakes Kyle Janeth Lilienthal	Hampton	12-31-94

# CHILDREN BORN TO HAMPTON RESIDENTS 1994

Bradley Joseph Mattson Dawn M. and David B. Mattson	09-26-93
Scot Allen Twombly, Jr. Barbara Ann and Scot Allen Twombly, Sr.	10-12-93
Timothy Thomas DeCosta Ellen and Richard T. DeCosta	10-12-93
Annamarie Sullivan Laurie Ann and Terry F. Sullivan	10-14-93
Mikel Bryant Evans Karen M. and Richard F. Evans	10-17-93
Henry Michael White Diana E. and Oliver G. White, III	12-07-94
Hailey Morgan Rutt Linda J. and Bradley W. Rutt	01-30-94
Adam Michael Harrington Donna L. and Timothy J. Harrington	02-03-94
Alexa Courtney Mutch Pamela J. and William J. Mutch	02-15-94
Elizabeth Tyler Anne Morris Mary A. and Israel J. Morris	02-16-94
James Carl Bouchard Andrea M. and Stephen E. Bouchard	01-05-94
Nicole Marie Fel'Dotto Dawn M. and Erik L. Fel'Dotto	01-07-94
Kasey Janet Shaw Lisa A. and Wallace A. Shaw, Jr.	01-14-94
Nicole Marie Verrier Kathleen M. and Kevin R. Verrier	01-22-94
Leigh Elizabeth Field Heidi L. and Lee Allen Field	01-27-94
Madison Stowe Zarlengo Whittaker Susan M. Zarlengo-Whittaker and Tracy T. Whitaker	01-31-94
Patrick Michael Stein Jessica L. and Dale R. Stein	02-26-94
Maxwell Adam Shaw Jeanneen A. and Matthew J. Shaw	03-03-94
Benjamin John Donnelly Tracie A. and Kurt J. Donnelly	03-18-94
Nicholas Krukonis Uchmanowicz Karen A. and Peter P. Uchmanowicz	04-03-94
Morgan Elizabeth Hurd Sheryl L. and Steven G. Hurd	02-10-94

Hunter Nicholas Stetz Jill Thompson-Stetz and Barry J. Stetz	02-22-94
Spenser Shanley Mason Betsy J. and James R. Mason	02-18-94
Scott Kevin Andrews Judith M. and Richard K. Andrews	02-04-94
Theresa Nicole Samstag Jean M. and Scott Steven Samstag	02-16-94
Shelby Ann Watterworth Julie A. and Bradford C. Watterworth	02-17-94
Shea Kathleen Battcock-Emerson Freda A. and Thomas P. Battcock-Emerson	04-24-94
Ryan Robert Cohen Dolores and Robert P. Cohen	04-12-94
Jeremy Drazen Valcich Patricia E. and Robert M. Valcich	05-01-94
Thomas Samuel O'Leary Jane M. and Philip T. O'Leary	04-03-94
Mallory Abigail Kimball Maureen A. and Kevin D. Kimball	05-05-94
Haley Alicia Paradis Brenda A. and David A. Paradis	04-07-94
Robert Paine Moreau, Jr. Emelyn R. and Robert P. Moreau	03-03-94
Tabithia Gail Mariea Lawson Mary R. and Robert K. Lawson	03-17-94
Katherine Grace Hannon Florence A. and James T. Hannon, Jr.	03-17-94
Jordan Michelle Firkey Valerie M. Waitt-Firkey and Eric C. Firkey	03-23-94
Owen Peter Hayes Katherine C. Shouse and Kenneth W. Hayes	03-23-94
Erin Grace Morrissey Laura J. and Stephen A. Morrissey	04-06-94
Alice Rose Anastasia Patricia E. and Charles R. Anastasia	04-08-94
Colby Paula Gray Robin M. and Jeffery P. Gray	04-11-94
Andrea Bata Nash Jana and John G. Nash	04-13-94
Katrina Jeanne Higgins Karen C. and Joseph A. Higgins, III	04-13-94
Michael Jay Ponchak Sharon B. and Jay Ponchak	04-19-94

Ashley Elizabeth Fudala Kimberly A. and Jonathan J. Fudala	06-05-94
Steven Eugene Oldfield, Jr. Jennifer L. and Steven E. Oldfield	06-10-94
Colin James Dunn Linda J. and Thomas J. Dunn	06-16-94
Hannah Grace Forsley Lisa D. and Lawrence S. Forsley	06-16-94
Kelly Diane Gaskell Arlene D. and Douglas G. Gaskell, Jr.	06-20-94
Meredith Linn Young Laura B. and David L. Young	06-23-94
Monique Dennis Marcia D. and Steven Dennis	06-20-94
Eric Merton John Bunker Margaret J. Zuanich-Bunker and Merton W. Bunker, Jr.	05-12-94
Trevor Robert Boucher Karen A. and Ronald J. Boucher	06-23-94
Kimberly Nicole Newcomb Kathy E. and Barry W. Newcomb	07-08-94
Amber Rose Heath Bonnie L. and Gregory A. Heath	07-09-94
Kirsten Ellen O'Neil Stacia E. and Owen T. O'Neil	07-13-94
Daniel Howard Hurley Lynn F. and James M. Hurley	07-15-94
Isabelle Marie Goodman Ellen A. and David A. Goodman	07-20-94
Tyler James Booth Cathy A. and Roland D. Booth	07-28-94
Erin Jean Tully Jill M. and Brian P. Tully	07-15-94
Sarah Michelle Filiault Carole J. and Scott E. Filiault	07-25-94
Matthew Francis Casassa Sara C. and Robert A. Casassa	07-03-94
Hannah Jessica Legacy Jennifer A. and Eric D. Legacy	07-13-94
Jennifer Ann Roach Dawn E. and Christopher P. Roach	07-07-94
Zachary Matthias Haffenreffer Susan S. and William R. Haffenreffer	04-29-94
Tanner Gregory Corbett Kathleen and Gregory M. Corbett	09-08-94

Kelley Ann Elizabeth Cyr Mary J. and Mark D. Cyr	09-13-94
Sean Patrick Daly Sue Ellen and Brian P. Daly	08-29-94
Christopher James Nelson Jennifer A. and James W. Nelson	08-27-94
Halie Adele White Alicia A. and Terry T. White	07-29-94
Maggie Jacqueline Farley Renee E. and James W. Farley	08-12-94
Ashley Marie Heller Roxana A. and Wayne C. Heller	08-31-94
Rayanne Charlotte Reusch Maryrae and Kevin J. Reusch	09-20-94
Michael Joseph Goulding Teri Lee and Terrance J. Goulding	10-04-94
Connor Antonio Kimball-Marfongelli Karen A. Kimball and Geary A. Marfongelli	09-22-94
Justin Thomas McElreath Michele and Robert T. McElreath	10-19-94
Sammantha Mae Dotson Melissa T. and Alan R. Dotson	10-09-94
Keith Jorell Medlock Lisa A. and Leonard C. Medlock	11-29-94
Kurt R. Gauthier Camille J. and Robert R. Gauthier	11-01-94
Courtney Salwa Chedid Stacy Lee and Jacques L. Chedid	11-02-94
Ryan Monette Sharon A. and Edmund J. Monette	10-25-94
Grace Kim Kyong Sun and Young Min Kim	10-23-94
Collin Christopher Currier Kathleen M. and Christopher H. Currier	11-11-94
Jessica Grace Hardardt Donna M. and Forrest A. Hardardt	11-07-94
Liam Robert Coleman Kimberly A. and Robert S. Coleman	11-04-94
Alison Elaine Nowak Jennifer and Michael B. Nowak	09-06-94
Keith Jorell Medlock Lisa A. and Leonard C. Medlock	11-29-94
Rachel M. Null Kathleen A. and John C. Null	12-01-94

Paige E. Stewart	11-22-94
Robin C. and Robert L. Stewart	
Emily Jane Glasser	10-20-94
Sherri L. and Bradley J. Hamel	
MacKinzie Lee Desmond	10-27-94
Jodi A. and Richard D. Desmond	
Benjamin Louis-Clarence Gareau	11-02-94
Katherine R. and Louis E. Gareau, Jr.	
John Francis Dennis, IV	11-03-94
Janice M. and John F. Dennis, III	
Tanner Colby Jenkins	11-07-94
Christine M. and Steven W. Jenkins	
Celeste Lin Sartorelli	11-28-94
Linda M. and Michael Sartorelli	
Natalie Nicole Domoracki	12-24-94
Rebecca R. and Peter A. Domoracki	
Izaun Travelle Brandon Ward	
Carol D. and Ian W. Ward	



# DEATHS OF HAMPTON RESIDENTS 1994

<u>NAME</u>	<u>PLACE OF DEATH</u>	<u>DATE</u>
Mary Esther Palmer	Exeter	01-03-94
Gabrielle Serafine Rosier	Hampton	01-04-94
Henrietta E. Splaine	Hampton	01-07-94
Eleanor Alma Grenier	Dover	02-05-94
Betty C. Carlson	Hampton	02-14-94
Helen Scott	Exeter	01-31-94
Margaret Carroll Meneghin	Exeter	02-02-94
Charles Hopkins Small	Exeter	02-12-94
Lorne Daniel MacLennon	Exeter	02-15-94
Kathleen Leona Doherty	Hampton	02-16-94
Dorothea Stevens	Hampton	03-13-94
Verna Adele Costa	Hampton	03-06-94
Mamie Ross Higgins	Hampton	01-09-94
Ellen M. Tebbetts	Hampton	01-06-94
Robert L. Kelley	Hampton	03-21-94
William J. Grammatic	Portsmouth	01-10-94
Angelina Mary Simard	Exeter	03-31-94
Nathalie Loring Connors	Hampton	04-21-94
Charles Robert Heger	Hampton	04-17-94
Ernest Frederick Stacey	Portsmouth	02-23-94
Florence Beckman	Portsmouth	02-12-94
Maureen Schmitt	Hampton	04-24-94
Ambrose Stephen Cullen	Hampton	04-30-94
Mary Catherine Morgan	Exeter	04-19-94
Laile Hall Woodbury	Exeter	04-05-94
George Lawrence Crockett	Exeter	04-20-94
Laura Elizabeth Yeager	Hampton	05-01-94
Jessie M. Fowler	Hampton	05-22-94
Elizabeth Josephine Shaw	Hampton	05-28-94
Viola Delores Henry	Hampton	05-28-94
Jean Marie Fowler	Brentwood	04-04-94
Dorothy Pamela Barnes	Exeter	05-15-94
Edith Theresa Beyea	Portsmouth	05-30-94
Davide Campaniello	Exeter	06-03-94
William Donald Dobbins	Exeter	05-11-94
Richard George Kenney	Portsmouth	06-29-94
Lorraine Rita Ryan	Exeter	04-29-94
Michael Nunzio Corradino	Hampton	07-07-94
Robert Franklin Gannon	Portsmouth	07-05-94
Baret Vahan Ajemian, Jr.	Hampton	07-05-94
Ella May Persal	Hampton	07-16-94
Sean Michael Brown	Hampton	07-20-94
Ann Jane Conway	Portsmouth	07-22-94
Lillian Maude Mowry	Manchester	05-24-94
Elizabeth Ann Walker	Manchester	06-25-94
Paul Edward Hanglin	Hampton	08-03-94
Gladys Anne Murphy	Hampton	08-16-94
Dorothy Frances Nordahl	Hampton	08-21-94
Hattie Towle	Brentwood	06-04-94
Clara Edna Brennan	Hampton	08-26-94
Arthur Augustine Shine	Hampton	08-31-94
Ann W. Smith	Brentwood	07-19-94
Edith H. Whidden	Brentwood	07-14-94
Marie Annette Morrisette	Manchester	08-19-94
Walter F. Downer	Manchester	08-01-94
Michael John Tinios	Manchester	07-12-94
William G. Proulx	Hampton	09-11-94
Charles Edward Wallace	Dover	08-31-94
Mary Maude Reilly	Hampton	09-17-94
Irma Henriette Kran	Exeter	08-27-94
Antonette Carrie Larose	Exeter	09-15-94

Helen W. Pesaturo	Exeter	08-12-94
Elizabeth Goodroe Murphy	Portsmouth	09-04-94
Seth MacVicar Junkins	Hampton	09-27-94
Gordon Eugene Faulkingham	Portsmouth	10-06-94
Joseph Thomas Fraize	Hampton	10-08-94
Salvatore Vincent Monterosso	Hampton	10-07-94
Sarah Sanborn Wallace	Hampton	10-03-94
Albon Woveris	Hampton	10-06-94
Carroll Joan Collins	Hampton	10-10-94
Gertrude Elizabeth Bartlett	Exeter	08-20-94
Carl Herbert Carlson	Exeter	10-11-94
Margaret J. C. Melbye	Exeter	09-28-94
Dorna Lorraine Royal	Exeter	09-21-94
Winifred Alma Stickney	Exeter	10-09-94
Viola Mabel Berry	Exeter	10-19-94
Andrew Francis McCain	Hampton	11-08-94
Nellie M. Walker	Brentwood	09-20-94
Marion J. Kelley	Brentwood	08-12-94
Louis Joseph Davis, Jr.	Exeter	10-18-94
Elwood Roland Henderson	Exeter	10-28-94
Harold A. Brown	Exeter	11-02-94
Jeannie Esther Gammon	Exeter	11-12-94
Pauline D. Comtois	Hampton	11-23-94
Alfred L. Boisvert	Hampton	11-30-94
Edna Maud Davidson	Exeter	11-16-94
Florence Agnes Gaffney	Exeter	11-19-94
Winifred ALma Stickney	Exeter	10-09-94
Karen Lou Woodbury	Hampton	12-08-94
Joseph Francis Welsh	Exeter	11-29-94
Marjorie Louise Welsh	Portsmouth	10-16-94
Edmond John Cotter	Hampton	12-13-94
Sylvia W. Bixler	Brentwood	11-01-94
George Francis Hardardt	Hampton	12-15-94
Ella Rose Kufer	Portsmouth	11-21-94
Timothy Polychronis	Portsmouth	11-24-94
Gary A. Mason	Brentwood	12-20-94
Leslie Lawrence Greenlaw	Hampton	12-25-94
Minnie A. Hoyt	Exeter	12-28-94

**HAMPTON BEACH VILLAGE DISTRICT**  
**HAMPTON, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**DECEMBER 31, 1994**

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## **INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS**

The Board of Commissioners  
Hampton Beach Village District  
Hampton, New Hampshire 03842

We have audited the financial statements of the Hampton Beach Village District, New Hampshire for the fiscal year ended December 31, 1994, in accordance with State of New Hampshire R.S.A. 71-A:19. Included in the examination and audit were the accounts and records of the Board of Commissioners, Treasurer, and Trustees of Trust Funds.

As a part of our examination, we reviewed and tested the District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting controls is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived, and also recognizes that the evaluation of the factors necessarily requires the use of estimates and judgments by district officials.

In connection with our audit report dated February 15, 1995, we noted the following:

### **A. General Fixed Assets Accounting**

In general, accounting for fixed assets provides information for estimating the amount of insurance needed, monitors asset utilization, provides a safeguarding over the asset, and allows for depreciation to be estimated when applicable. As reported in prior years communications, the District does not maintain records for its investment in property, plant and equipment because historical cost data is not available.

Current government accounting standards and generally accepted accounting principles require full disclosure of local government fixed asset funds for complete presentation of financial condition.

We recommend that the District adopt a system for fixed asset control that will include all property, plant and equipment purchases and the required depreciation schedules to recognize the net historical cost value of these assets.

WILLIAM C. YOUNGCLAUS & ASSOCIATES  
725 LAFAYETTE ROAD • HAMPTON, NEW HAMPSHIRE 03842

-1-

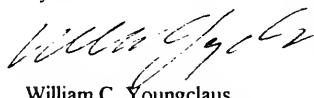
**Hampton Beach Village District  
Independent Auditor's Communication of Reportable  
Conditions and Other Matters  
Page 2**

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

In closing, I compliment and thank the Commissioners and staff of the Hampton Beach Village District for their competent assistance during the course of the audit.

William C. Youngclaus & Associates  
Certified Public Accountants

By:

A handwritten signature in dark ink, appearing to read 'William C. Youngclaus', is written over the printed name and title.

William C. Youngclaus  
Certified Public Accountant

February 15, 1995

## INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners  
Hampton Beach Village District  
Hampton, New Hampshire 03842

We have audited the accompanying general purpose financial statements and the combined financial statements of the Hampton Beach Village District as of December 31, 1994 and for the year then ended. These financial statements are the responsibility of the Hampton Beach Village District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the general purpose financial statements referred to above omit the general fixed asset account group, which should be included to conform with generally accepted accounting principles. This omission results in an incomplete presentation of the financial statements. The amount that should be recorded in the general fixed asset account group is not known.

In our opinion, except for the omission of the information discussed in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Hampton Beach Village District as of December 31, 1994, and the results of its operations, changes in their fund balances and cash flows for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary schedules are presented for the purpose of additional analysis and are not a required part of the combined financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

William C. Youngclaus & Associates  
Certified Public Accountants

By:



William C. Youngclaus  
Certified Public Accountant

February 15, 1995

WILLIAM C. YOUNGCLAUS & ASSOCIATES  
725 LAFAYETTE ROAD • HAMPTON, NEW HAMPSHIRE 03842

**HAMPTON BEACH VILLAGE DISTRICT  
COMBINED BALANCE SHEET - ALL FUND TYPES  
DECEMBER 31, 1994**

	General Fund	Capital Projects Fund	Totals (Memorandum Only)	
			12/31/94	12/31/93
<b>ASSETS</b>				
Cash - Checking	\$ 791.01	\$ ---	\$ 791.01	\$ 2,800.89
Savings Account	51,376.07	7,794.95	59,171.02	69,820.25
Accounts Receivable	200.00	---	200.00	---
Due From Other Government Agencies	1,844.00	---	1,844.00	2,241.90
<b>TOTAL ASSETS</b>	<b>\$ 54,211.08</b>	<b>\$ 7,794.95</b>	<b>\$ 62,006.03</b>	<b>\$ 74,863.04</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable	4,582.61	\$ ---	\$ 4,582.61	\$ 692.02
<b>Total Liabilities</b>	<b>4,582.61</b>	<b>---</b>	<b>4,582.61</b>	<b>692.02</b>
<b>Fund Equity:</b>				
<b>Fund Balances</b>				
Unreserved Designated for Subsequent Years Expenditures	818.25	7,794.95	8,613.20	8,351.90
Undesignated	48,810.22	---	48,810.22	65,819.12
<b>Total Fund Equity</b>	<b>49,628.47</b>	<b>7,794.95</b>	<b>57,423.42</b>	<b>74,171.02</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 54,211.08</b>	<b>\$ 7,794.95</b>	<b>\$ 62,006.03</b>	<b>\$ 74,863.04</b>

The accompanying notes are an integral part of these financial statements.



**Town of Hampton**  
**New Hampshire**

**Town Warrant**  
**&**  
**Town Budget**  
**1995**



TOWN OF HAMPTON  
STATE OF NEW HAMPSHIRE  
1995

TOWN WARRANT

To the inhabitants of the Town of Hampton, in the County of Rockingham, and State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Uptown Fire Station, 140 Winnacunnet Road on Tuesday, the fourteenth day of March 1995, at eight o'clock in the forenoon to act upon the following subjects: Article 1 through 12. Polls not to close before eight o'clock in the evening.

In accordance with the action in Article 16 in the 1973 Town Warrant (pursuant to RSA 39:2-a) the Board of Selectmen has set Saturday, March 18, 1995 at thirty minutes past eight o'clock in the forenoon in the Dodge Gym at Winnacunnet High School for the second session of the Annual Town Meeting to act upon the following subjects: Article 13 through Article 47.

ARTICLE 1

To choose by non-partisan ballot: One (1) Selectman for a three year term; One (1) Town Clerk for a three year term; One (1) Cemetery Trustee for a three year term; One (1) Trustee of the Trust Funds for a three year term; One (1) Library Trustee for a three year term; Two (2) Planning Board Members for three year terms; One (1) Planning Board member for a two year term; Four (4) Budget Committee members for three year terms; One Budget Committee member for a one year term.

ARTICLE 2

Are you in favor of ratifying House Bill 1588, entitled "An Act altering the southeastern boundary line between the towns of Hampton and Seabrook and providing for a boundary line between the towns of Hampton and Seabrook and providing for a referendum? Said town line shall be as follows:

The southeastern portion of the boundary between the towns of Hampton and Seabrook shall be the low water mark on the south side of the Hampton River. All that portion of the town of Hampton lying south of the low water mark on the south side of the Hampton River is hereby disannexed from the Town of Hampton and annexed to the Town of Seabrook.

(2/3 vote of each town required for ratification)

ARTICLE 3

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Article 1.6 Definitions of the Zoning Ordinance by adding a new definition of Certified Boundary Survey to read as follows:

"Certified Boundary Survey: A plot plan, drawn to scale, prepared by a land surveyor registered in the State of New Hampshire, and displaying an original surveyors stamp."

#### ARTICLE 4

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Article 1.6 Definitions of the Zoning Ordinance by changing the definition of Expansion of Non-Conforming Use to read as follows:

"Expansion of Non-conforming Use: Any change of use of a non-conforming use, or any increase in size, increase in intensity of use, or increase in non-conformity of a non-conforming use which does not in and of itself comply with the provisions of this ordinance for the District in which it is located, shall constitute an expansion of a non-conforming use."

#### ARTICLE 5

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Article 1.6 Definitions of the Zoning Ordinance by changing the definition of Lot Width to read as follows:

"Lot Width: The horizontal distance between the side lot lines measured along a straight line parallel to the front line at the minimum front setback line."

and

Amend Article IV - DIMENSIONAL REQUIREMENTS Table II, Footnote #22 of the Zoning Ordinance to read as follows:

"(22) A lot must be able to contain within the property lines and touching the front lot line, a square whose sides are equal in length to seventy-five percent (75%) of the frontage requirement of the district in which the lot is located."

#### ARTICLE 6

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Article 1.6 Definitions of the Zoning Ordinance by adding a new definition of Structure to read as follows:

"Structure: A combination of materials to form a construction for use, occupancy, or ornamentation whether installed on, above, or below the surface of the land or water, excluding a boundary wall or fence."

#### ARTICLE 7

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Article 1.6 Definitions of the Zoning Ordinance by changing the definition of Manufactured Homes to read as follows:

"Manufactured Homes: Any structure, transportable in one or more sections, which, in the traveling mode, is 8 body feet or more in width and 40 body feet or more in length, or when erected on site, is 320 square feet or more, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to required utilities, which include plumbing, heating and electrical heating systems contained therein."

#### ARTICLE 8

Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Article III - USE REGULATIONS, subsection 3.10 of the Zoning Ordinance to permit manufactured homes on individually owned lots in the Residence B - (RB), Residence C - Seasonal (RCS), Business - Seasonal (BS) and General (G) districts, by adding a new subsection 3.10.1 as follows:

"3.10.1 Manufactured home on individually owned lot, provided that it is placed on a permanent foundation.

<u>RAA</u>	<u>RA</u>	<u>RB</u>	<u>RCS</u>	<u>B</u>	<u>BS</u>	<u>I</u>	<u>G</u>
X	X	P	P	X	P	X	P"

(X=Prohibited; P=Permitted)

#### ARTICLE 9

Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Article V - Signs of the Zoning Ordinance by replacing the existing Table III - SIGN FEES with the following:

##### "ARTICLE V TABLE III - SIGN FEES

All incidental signs, pennants, political signs, real estate signs, and window signs: No Fee

All other signs:

Initial Application and inspection: \$25.00

Temporary Signs: \$25.00"

#### ARTICLE 10

Are you in favor of the adoption of Amendment No. 8 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Article X - Building Permits and Inspection of the Zoning Ordinance by replacing the existing Section 10.1.2 with the following:

"An accurate plot plan, showing to scale, the size, location, and setbacks of all proposed structures, all existing structures, including all structures to be demolished, if any, and parking spaces, shall be drawn in accordance with a certified boundary survey. This will not normally be required in the case of an addition which is less than ten percent (10%) of the existing building area."

## ARTICLE 11

Are you in favor of the adoption of Amendment No. 9 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Article XI - Construction Provisions of the Zoning Ordinance to adopt by reference the BOCA National Property Maintenance Code by adding a new subsection 11.2.7 as follows:

- "11.2.7 - The BOCA National Property Maintenance Code, Fourth Edition, 1993, as published by the Building Officials and Code Administrators International, Inc., with the following local insertions:  
Section PM-101.1 (page 1, second line) insert: TOWN OF HAMPTON  
Section PM-106.2 (page 3, third line) insert: \$100.00  
Section PM-106.2 (page 3, fourth line) insert: 5 DAYS  
Section PM-304.12 (page 11, first line) insert: MAY 1ST TO OCTOBER 1st.  
Section PM-602.2.1 (page 17, fifth line) insert: SEPTEMBER 1ST TO MAY 1ST.  
Section PM-602.3 (page 17, third line) insert: SEPTEMBER 1ST TO MAY 1ST."

## ARTICLE 12

Are you in favor of the adoption of Amendment No. 10 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To see if the Town will vote to amend Article XII - Certificates of Occupancy of the Zoning Ordinance by replacing the existing Section 12.1 with the following:

"12.1 Occupancy Permits for Existing Units - No home, apartment, tenement, dwelling unit, hotel/motel unit, or other residential premises shall be let, rented, leased, or otherwise be permitted to be occupied for residential purposes between the period from October 15th of any year to May 1st of the following year, unless a Certificate of Year-Round Occupancy has been issued by the Building Inspector to the owner of record of that property. All residential units without a Year-Round Certificate of Occupancy may be used on a year round basis only by the owner of record or his/her immediate family."

## ARTICLE 13

To see if the Town will vote to raise and appropriate a sum not to exceed \$4,986,000 for the purpose of preparing plans and specifications, land acquisitions and/or easements for the closure of the Town of Hampton Municipal Landfill (Site #-840223) that will qualify the Town for Federal and State funds, such sum to be raised by the issuance of Serial Bonds or Notes not to exceed \$4,986,000 under and in compliance with provisions of the Municipal Finance Act (NH RSA 33:1 et seq. as amended) and to authorize the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Hampton, additionally to participate in the State Revolving Loan program RSA 486:14 established for this purpose, and to allow the Selectmen to expend such monies as become available from the Federal and State governments under the Financial Assistance Program for the Construction Grants section of the Federal Water Pollution Control

Act, as amended (33 U.S.C. 1251 et seq.) and pass any vote relating thereto. Any income derived from temporary investment of the bond proceeds shall be returned to the General Fund.

**Recommended by the Board of Selectmen  
Recommended by the Budget Committee**

#### **ARTICLE 14**

To see if the Town will vote to raise and appropriate a sum not to exceed \$4,800,000 for the purpose of preparing plans and specifications, land acquisitions and or easements for the construction of sewerage and sewage treatment facilities recommended in the Town's 201 Facilities Planning Study; which are requirements contained in the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.) and will qualify the Town for Federal and State funds, such sum to be raised by the issuance of Serial Bonds or Notes not to exceed \$4,800,000 under and in compliance with provisions of the Municipal Finance Act (NH RSA 33:1 et seq. as amended) and to authorize the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Hampton, additionally to participate in the State Revolving Loan program RSA 486:14 established for this purpose, and to allow the Selectmen to expend such monies as become available from the Federal and State governments under the Financial Assistance Program for the Construction Grants section of the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.) and pass any vote relating thereto. Any income derived from temporary investment of the bond proceeds shall be returned to the General Fund.

Funding to be expended generally as follows:

Sun Valley Area sewer construction -	\$ 787,600.
Drakeside Road area sewer construction	\$1,432,123.
I-95 East Pump Station	\$1,822,390.
Lower Taylor Interceptor	<u>\$ 726,188</u>
	Interest 31,699
<b>Total:</b>	<b>\$4,800,000</b>

**Recommended by the Board of Selectmen  
Recommended by the Budget Committee** in the amount of \$792,836 for the Sun Valley Sewer construction project only.

#### **ARTICLE 15**

To see if the Town will vote to raise and appropriate a sum not to exceed \$3,700,000 for the purpose of preparing plans and specifications, land acquisitions and or easements and for the construction of sewerage and sewage treatment facilities recommended in the Town's 201 Facilities Planning Study; which are requirements contained in the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.) and will qualify the Town for Federal and State funds, such sum to be raised by the issuance of Serial Bonds or Notes not to exceed \$3,700,000 under and in compliance with provisions of the Municipal Finance Act (NH RSA 33:1 et seq. as amended) and to authorize the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Hampton, additionally to participate in the State Revolving Loan program RSA 486:14 established for this purpose, and to allow the Selectmen to expend such monies as become available from the Federal and State governments under the Financial Assistance Program for the Construction Grants section of the Federal Water Pollution Control

Act, as amended (33 U.S.C. 1251 et seq.) and pass any vote relating thereto. Any income derived from temporary investment of the bond proceeds shall be returned to the General Fund.

Funding to be expended generally as follows:

Wastewater Treatment Plant Upgrades:	\$1,328,400
Winnacunnet Road Area Sewer Upgrades:	\$1,042,710
Kings Highway Area Sewer Upgrades:	\$1,262,018
Woodland Road Area Completion:	<u>\$ 60,000</u>
Interest	6,872
Total:	\$3,700,000

Recommended by the Board of Selectmen  
Recommended by the Budget Committee in the amount of \$1,402,900 for the Wastewater Treatment Plant Upgrades and completion of the Woodland Road project only.

#### ARTICLE 16

To see if the Town will vote to raise and appropriate a sum not to exceed \$2,400,000 for the reconstruction of U.S. Route 1 (Lafayette Road) from the North Hampton bridge to the intersection of High Street. Improvements to include removal and replacement of existing road base, installation of sidewalks and curbing, drainage, installation of new traffic signal at intersection of Route 1 and Route 27 and realignment of right-of-way. Necessary funds to be raised through the issuance of bonds or notes in an amount not to exceed \$2,400,000. under and in compliance with provisions of the Municipal Finance Act (N.H.R.S.A. 33.1 et seq., as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Hampton.

This article is contingent on the Town of Hampton receiving a minimum sum of \$1,720,000 through Federal and/or State grants to offset the total cost of the project.

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

#### ARTICLE 17

To see if the Town will vote to accept the Budget as submitted by the Municipal Budget Committee and to raise and appropriate the sum of \$ 13,119,675.00

Recommended by the Budget Committee



#### ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of \$90,299 to fund the cost items relating to the Professional Firefighters of Hampton, I.A.F.F. Local #2664 salaries and benefits for 1994 and 1995. Such sum representing the additional salaries and benefits contained in a collective bargaining agreement between the Town of Hampton by its Board of Selectmen and the Professional Firefighters of Hampton, IAFF Local #2664 pursuant to N.H. RSA 273-A.

NOTE: the above agreement is for the years 1994, 1995, 1996. The additional amounts necessary to fund the cost items for the following years are:

1994: \$42,314 to cover retroactive salaries and benefits

1995: \$47,985 over the amounts for the contract year 1994 for salaries and benefits.

1996: \$45,567 over the amounts for the years 1994, and 1995 for salaries and benefits.

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

#### ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of \$38,586 to fund the cost items relating to the Hampton Fire Department Supervisory Association, Local #3017 IAFF/AFL-CIO salaries and benefits for 1994 and 1995. Such sum representing the additional salaries and benefits contained in a collective bargaining agreement between the Town of Hampton by its Board of Selectmen and the Hampton Fire Department Supervisory Association, Local #3017 pursuant to N.H. RSA 273-A.

NOTE: the above agreement is for the years 1994, 1995, 1996. The additional amounts necessary to fund the cost items for the following years are:

1994: \$17,100 to cover retroactive salaries and benefits

1995: \$21,486 over the amounts for the year 1994 for salaries and benefits.

1996: \$18,924 over the amounts for the years 1994, and 1995 for salaries and benefits.

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

#### ARTICLE 20

To see if the Town will vote to raise and appropriate the sum of \$74,837 to fund the cost items relating to the Hampton Police Association, Inc. (Patrolmen) salaries and benefits for 1994 and 1995, such sum representing the additional salaries and benefits contained in a collective bargaining agreement dated December 19, 1994 between the Town of Hampton by its Board of Selectmen and the Hampton Police Association, Inc. pursuant to N.H. RSA 273-A.

NOTE: the above agreement is for the years 1994, 1995, 1996. The additional amounts necessary to fund the cost items for the

following years are:

- 1994: \$36,719 to cover retroactive salaries and benefits
- 1995: \$38,168 over the amounts for the year 1994  
for salaries and benefits.
- 1996 \$39,252 over the amounts for the year 1994, 1995  
for salaries and benefits.

**Recommended by the Board of Selectmen  
Recommended by the Budget Committee**

#### ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of \$21,768 to fund the cost items relating to the Hampton Police Relief Association, Inc. (Sergeants) salaries and benefits for 1994 and 1995, such sum representing the additional salaries and benefits contained in a collective bargaining agreement dated December 19, 1994 between the Town of Hampton by its Board of Selectmen and the Hampton Police Relief Association, Inc. pursuant to N.H. RSA 273-A.

NOTE: the above agreement is for the years 1994, 1995, 1996. The additional amounts necessary to fund the cost items for the following years are:

- 1994: \$11,352 to cover retroactive salaries and benefits
- 1995: \$10,416 over the amounts for the year 1994  
for salaries and benefits.
- 1996 \$10,406 over the amounts for the year 1994, 1995  
for salaries and benefits.

**Recommended by the Board of Selectmen  
Recommended by the Budget Committee**

#### ARTICLE 22

To see if the Town will vote to raise and appropriate the sum of \$84,004 to fund the cost items relating to the State Employees Association Local #1984 salaries and benefits for 1994, such sum representing the additional salaries and benefits contained in a collective bargaining agreement dated 11/21/94 between the Town of Hampton by its Board of Selectmen and the State Employees Association Local #1984 (Public Works) pursuant to N.H. RSA 273-A.

NOTE: the above agreement is for the years 1994, 1995, 1996. The additional amounts necessary to fund the cost items for the following years are:

- 1994: \$44,665 to cover retroactive salaries and benefits
- 1995: \$39,339 over the amounts for the year 1994  
for salaries and benefits.
- 1996: \$40,603 over the amounts for the years 1994, and 1995  
for salaries and benefits.

**Recommended by the Board of Selectmen  
Recommended by the Budget Committee**

#### ARTICLE 23

To see if the Town will vote to raise and appropriate the sum of \$188,309 to fund the cost items relating to the International Brotherhood of Teamsters Local 633 salaries and benefits for 1995, such sum representing the additional salaries and benefits contained in a collective bargaining agreement dated August, 1994 between the Town of Hampton by its Board of Selectmen and the Teamsters Local #633; (Clerical/Police Dispatchers/P.W. Foremen) pursuant to N.H. RSA 273-A.

NOTE: the above agreement is for the years 1993, 1994, 1995, 1996. The additional amounts necessary to fund the cost items for the following years are:

1993: \$45,718 to cover retroactive salaries and benefits

1994: \$58,018 to cover retroactive salaries and benefits

1995: \$84,573 over the amounts for the years 1993, and 1994 for salaries and benefits.

1996: \$1,076 over the amounts for the years, 1993, 1994, 1995. for salaries and benefits.

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

#### ARTICLE 24

To see if the Town will vote to raise and appropriate the sum of \$15,780 to cover the 1994 retroactive salary increases and associated benefits for the non-union employees.

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

#### ARTICLE 25

On petition of Charles H. Hayden and at least 24 legal voters to see if the Town will vote to raise and appropriate the sum of \$1,160,663 for the purpose of extending the sewer services in the town under the Hampton River to service the Sun Valley area (Portsmouth Avenue, Thornton Street, Campton Street, Plymouth Street, Woodstock Street and Ocean Drive).

Not Recommended by the Board of Selectmen  
Not Recommended by the Budget Committee

#### ARTICLE 26

To see if the Town will vote to raise and appropriate the sum of \$65,000 (Sixty-five Thousand Dollar) for the purpose of the signals at the intersection of Lafayette Road, High Street and Exeter Road (U.S. Route 1 @ Route 27). To include, per traffic

engineering study, new signals (12 inch heads) new wood strain poles, lighting, new base mounted control unit, 9 ground loop detectors, radio operation, and the necessary pavement overlay. The spirit of this proposal is to provide safety of "blind and uncontrolled left turns for all directions". This money article will only be needed if "Route 1 reconstruction project" fails to be supported by budget committee and the town meeting votes.  
(Petitioned Article)

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

#### ARTICLE 27

On petition of Ellen M. Lavin and 30 other registered voters of the Town of Hampton, to see if the Town will vote to raise and appropriate Twelve Thousand Nine Hundred Seventy-eight Dollars (\$12,978.00) for the salary of the Town Treasurer of the Town of Hampton.

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

#### ARTICLE 28

To see if the Town of Hampton will vote to allocate 100% of the Current Use Penalty fees collected by the Town, up to an annual maximum of \$10,000.00, be turned over to the Conservation Commission for use in purchasing conservation land.

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

#### ARTICLE 29

To see if the Town will vote to establish a Capital Reserve Fund pursuant to RSA Chapter 35, for the purpose of funding the periodic replacement of firefighting apparatus (Pumpers, Engines, ladders Tankers, etc.) and to raise and appropriate the sum of \$45,000 dollars and to place such sums in said account designating the Board of Selectmen as the agents to expend the account.

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

#### ARTICLE 30

To appropriate funds from the undesignated fund surplus the following sums: \$6,000 to complete a space needs assessment and \$8,500 to complete work on Keene, Moccasin and Wildrose Lanes as was budgeted in the 1994 Budget under Account 4903.1.721 and Article 17 respectively. This amount to be non-lapsing and shall be expended by the end of 1995.

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

#### ARTICLE 31

We the residents of Hampton, petition that \$4,250 be raised and appropriated for The Richie McFarland Children's Center. (\$250.00 for each child served from Hampton - 17 children served)

Not Recommended by the Board of Selectmen  
Recommended by the Budget Committee

#### ARTICLE 32

On petition of Catherine Hafner and others, to see if the Town will vote to raise and appropriate the sum of \$4,000 for the support of Coastal Employment Associates, Inc. Coastal Employment specializes in finding people with disabilities employment.

Not Recommended by the Board of Selectmen  
Not Recommended by the Budget Committee

#### ARTICLE 33

On petition of Richard Gibbons, 102 Mace Road, Hampton, NH and 25 or more registered voters of the Town of Hampton: to see if the Town will vote to support the Hampton Christmas Parade and raise and appropriate the sum of two thousand, five hundred dollars (\$2,500) to help defray the expense of the 1995 event. Said funds to be paid to the Hampton Beach Area Chamber of Commerce.

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

#### ARTICLE 34

To see if the Town will vote to appropriate the sum of \$23,425 to be deposited in the Cemetery Burial Trust Fund, the interest from which will be withdrawn annually and deposited into the Town's General Fund as an offset to the amount appropriated for the maintenance of the cemetery. This sum was obtained as revenue from the sale of burial lots in 1994. This appropriation will not affect the 1995 Town Tax Rate.

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

#### ARTICLE 35

Shall we adopt the provisions of RSA 31:95-c to restrict 10% of the revenues from the Town's parking areas located within the Hampton Beach Village District to the purpose of precinct infrastructure. Such revenues and expenditures shall be accounted for in a special revenue fund, separate from the General Fund. Any surplus in said fund shall not be deemed part of the General Fund Accumulated Surplus. This will be non-lapsing account per RSA 32:3, VI. The infrastructure items will be determined by the Precinct Commissioners, Public Works Director and the Town Manager at budget time. The purpose of the first years fund shall be for proposed playground improvements.

(Petitioned article)

Not Recommended by the Board of Selectmen  
Not Recommended by the Budget Committee

#### ARTICLE 36

On petition of Mary-Louise Woolsey and 115 registered voters of the Town of Hampton: To see if the Town will vote to rescind Article 2, Option 2 "User Fee", which was passed at the Special Town Meeting held on October 2, 1993. A vote to rescind the article will effectively do away with the Proposed "Bag N Tag" method of defraying part of the cost of solid waste collection and disposal.

#### ARTICLE 37

To see if the Town of Hampton will vote to exercise its authority under RSA 31 to prohibit tattooing, branding, and body piercing within the Town of Hampton.

#### ARTICLE 38

To see if the Town will vote to transfer all of the towns' right title and interest in and to the following two parcels of land: 1) a 1,522 square foot parcel from the Town of Hampton to Mark and Marcia Sikorski of 29 Birch Road, to be combined with Map 181, Lot 015; and 2) an 842 square foot parcel from the Town of Hampton to Douglas A. MacLennon and Susan Reid-MacLennon of 30 Hutchinson Drive, to be combined with Map 181-Lot 026; both parcels shown on plan #9439, entitled, "Right of Way Relocation Plan for the Town of Hampton, Mark & Marcia Sikorski and Douglas A. MacLennon & Susan Reid-MacLennon", dated January 19, 1995, as prepared by Richard P. Millette and Associates.

#### ARTICLE 39

By petition of Brian E. O'Connell, along with the undersigned, do hereby request the Town Meeting of Hampton to authorize the erection and installation of a 6 foot fence on Map 296 Lot 106-001. This fence would enhance the general look of the area, provide additional safety for residents, and conform with the fence on the northerly side of the lot. Due to the master lease, permission can only be granted by Town Meeting. This is at no expense to the Town of Hampton.

#### ARTICLE 40

To see if the Town will vote to authorize the Board of Selectmen to accept, after a public hearing, the public dedication of any street shown on a subdivision plat or site plan or street plat approved by the Planning Board, provided that such street has been constructed to applicable Town specifications, including drainage requirements, if necessary, as determined by the Board of Selectmen or its agent.

#### ARTICLE 41

To see if the Town will vote to rescind its adoption of Article 15 at the 1973 Annual Town Meeting which empowers the Board of Selectmen to accept as town roads all private, mostly unpaved, roads upon deeding the same to the Town, a process that not only bypasses the statutory authority of the Planning Board but also imposes on all the taxpayers the expenses of rebuilding the road, installing a drainage system and paving the road to Town specifications. (Upon rescission, the acceptance of a road as a "dedicated street" with Town maintenance responsibilities will be accomplished as provided by State Law.)

#### ARTICLE 42

We the undersigned voters of the Town of Hampton hereby request the Board of Selectmen to place the following article on the Warrant for the March 1995 Annual Town Meeting: To see if the Town will vote pursuant to RSA 673:3 to elect the members of the Zoning Board of Adjustment.

#### ARTICLE 43

On petition of Bonnie Searle and at least 24 other registered voters, to see if the Town will require that when Town property is received through a Tax Collector's Deed, that it will not be conveyed to another (or third) party without a specific property vote of a Town Meeting. This article is intended to rescind the approval of Article 28 at the 1994 Town Meeting which gave Selectmen continual authority to convey such property without a specific vote of Town Meeting.

#### ARTICLE 44

On petition of Bonnie Searle and at least 24 other registered voters, to see if the Town will vote to order the Selectmen to sell at public auction to the highest bidder the Town owned land and building(s) at 20 Manchester Street with a 1994 assessed valuation of \$97,200. This property was acquired by Tax Collector's deed in October, 1994 after the rest of the taxpayers made up for its unpaid taxes for a number of years. The bidding shall take place no later than June 15, 1995, with the proceeds being placed in the General Fund to reduce the tax rate.

#### ARTICLE 45

To see if the Town will give the Selectmen the authority to sell at public auction, sealed bid or as justice may require the tax deeded properties located at 20 Manchester Street and 5 Tuttle Avenue. The proceeds of such sales would be placed in the General Fund.


#### ARTICLE 46


To see if the Town will give the Selectmen the authority to sell Tax Map 151 Lot 012 consisting of 2,645 sq. ft. to Bailey's Beach Resort for the assessed value of \$2,500. This parcel is currently leased from the Town of Hampton and requires Town Meeting approval for the sale.

ARTICLE 47

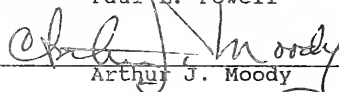
To transact any other business that may legally come before this meeting.

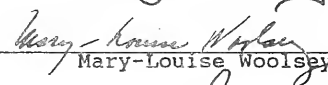
HAMPTON BOARD OF SELECTMEN

  
Thomas J. Gillick, Jr. Chairman


  
Lewis W. Brown, Vice Chairman


  
Paul L. Powell

  
Arthur J. Moody

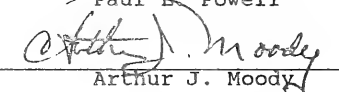
  
Mary-Louise Woolsey

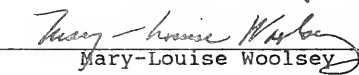
A true copy attest:

  
Thomas J. Gillick, Jr. Chairman

  
Lewis W. Brown, Vice Chairman

  
Paul L. Powell

  
Arthur J. Moody

  
Mary-Louise Woolsey



**BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE  
PROVISIONS OF THE MUNICIPAL BUDGET LAW**



**BUDGET OF THE TOWN**

**OF** \_\_\_\_\_ **HAMPTON** \_\_\_\_\_ **N.H.**

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1995 to December 31, 1995 or for Fiscal Year

From \_\_\_\_\_ 19 \_\_\_\_ to \_\_\_\_\_ 19 \_\_\_\_

**IMPORTANT:** Please read the new RSA 32:5 applicable to all municipalities.

It requires this budget be prepared on a "gross" basis, showing all revenues and appropriations. At least one public hearing must be held on this budget.

When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address above.

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

**RSA 31:95 and 32:5**

Budget Committee: (Please sign in ink)

Thomas Huggins  
William A. Martin  
James E. Cameron  
James E. Cameron

Date \_\_\_\_\_  
Paul Comman  
William Brille  
Michael Blouffe Sr.

PURPOSE OF APPROPRIATION (RSA 31:4)		1	2	3	4 Budget Committee		5
Acct. No.	GENERAL GOVERNMENT	W.A. No.	*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selacimen's Recommended Budget	Recommended Ensuing Fiscal Year (omit cents)	Not Recommended (omit cents)
4130	Executive		84,177	82,102	85,932	85,932	
4140	Elec., Reg., & Vital Stat.		112,994	112,440	108,214	108,214	
4150	Financial Administration		366,416	360,929	378,426	378,426	
4152	Revaluation of Property						
4153	Legal Expense		109,000	105,679	90,000	90,000	
4155	Personnel Administration		332,881	286,951	303,089	303,089	
4191	Planning and Zoning		31,544	32,694	30,748	30,748	
4194	General Government Bldg.		36,430	37,004	37,600	37,600	
4195	Cemeteries		49,485	49,469	49,614	49,614	
4196	Insurance		1,185,224	1,156,603	1,247,322	1,247,322	
	Treasurer's Salary	27	12,978	12,978	12,978	12,978	
	Non-union retroactive pay	24			15,780	15,780	
4199	Other General Government		52,000	51,360	52,000	52,000	
	PUBLIC SAFETY						
4210	Police		2,370,913	2,356,934	2,359,567	2,359,567	
4215	Ambulance						
4220	Fire		2,014,817	2,006,492	2,067,410	2,067,410	
4240	Building Inspection		103,371	102,456	95,249	95,249	
4290	Emergency Management		500	524	500	500	
4299	Other Public Safety		18,000	18,173	19,000	19,000	
	HIGHWAYS AND STREETS						
4312	Highways and Streets		743,377	754,442	802,213	802,213	
4313	Bridge Paving/Reconstruction		399,688	395,521	397,166	397,166	
4316	Street Lighting		144,100	147,048	156,495	156,495	
	SANITATION						
4323	Solid Waste Collection		385,605	386,465	571,934	571,934	
4324	Solid Waste Disposal		246,061	251,395	520,490	520,490	
4326	Sewage Collection & Disposal		87,750	55,767	113,750	113,750	
4321	Administration		860,472	868,665	1,119,587	1,119,587	
	COLLECTIVE BARGAINING						
	Firefighters	18			90,299	90,299	
	Fire Officers	19			38,586	38,586	
	Police (Patrolmen)	20			74,887	74,887	
	Police Sergeants)	21			21,768	21,768	
	Public Works	22			84,004	84,004	
	Teamsters (Clerical)	23			188,309	188,309	
	HEALTH						
4414	Pest Control		72,172	71,112	73,680	73,680	
4415	Health Agencies and Hospitals		83,071	76,821	82,571	83,071	
4415	R. McFarland	31				4,250	
4415	Coastal Employment Assoc	32					4,000
	WELFARE						
4442	Direct Assistance		76,625	67,055	72,225	72,225	
4444	Intergovernmental Welf. Pay'ts.						
4445	Vendor Payments						
4441	Administration		23,882	23,655	24,855	24,855	
	Sub-Totals (carry to top of page 3)		10,003,533	9,870,734	11,386,248	11,390,998	4,000

PURPOSE OF APPROPRIATION (Continued)	W.A. No.	1	2	3	4		5
		*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Recommended Budget	Recommended Ensnling Fiscal Year (omit cents)	Not Recommended (omit cents)	
Sub-Totals (from page 2)		10,003,531	9,870,734	11,386,248	11,390,998		
CULTURE AND RECREATION	33			2,500	2,500		
4520 Parks and Recreation		179,064	182,631	194,951	194,951		
4550 Library		402,256	402,256	430,000	430,000		
4583 Patriotic Purposes		1,950	1,767	1,800	1,800		
4589 Other Culture and Recreation		600	445	450	450		
CONSERVATION							
4612 Purchase of Natural Resources							
4619 Other Conservation		1,351	1,350	3,850	3,850		
REDEVELOPMENT AND HOUSING							
ECONOMIC DEVELOPMENT		5,000	477	1,000	1,000		
DEBT SERVICE							
4711 Princ.-Long Term Bonds & Notes		545,000	545,000	480,000	480,000		
4721 Int.-Long Term Bonds & Notes		459,463	459,463	417,176	417,176		
4723 Interest on TAN		126,875	97,296	240,000	240,000		
CAPITAL OUTLAY							
4901 Land and Improvements	13,16,30			15,932,199	9,596,236	6,335,963	
4902 Mach., Veh., & Equip.							
4903 Buildings							
4909 Improvements Other than Bldgs.		535,000	525,000	515,311	490,311	25,000	
4909 Traffic Lights	26			65,000	65,000		
OPERATING TRANSFERS OUT							
4912 To Special Revenue Fund	34			23,425	23,425		
4913 To Capital Projects Fund							
4914 To Enterprise Fund							
Sewer —							
Water —							
Electric —							
4915 To Capital Reserve Fund	29			45,000	45,000		
4916 To Trust and Agency Funds							
TOTAL APPROPRIATIONS		12,247,115	12,073,442	29,738,892	23,382,697	6,364,963	

\* Enter in these columns the numbers which were revised and approved by DRA and which appear on the prior tax rate papers.

#### 10% LIMITATION OF APPROPRIATIONS

(SEE RSA 32:18, 19 & 21)

Please disclose the following items (to be excluded from the 10% calculation)

\$ 497,853 Recommended Amount of Collective Bargaining Cost Items. \$ \_\_\_\_\_ Amount of Mandatory Water & Waste Treatment Facilities. (RSA 32:21).

RSA 273-A:1,IV "'Cost Item' means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."

#### \*\* Amounts Not Recommended by Selectmen \*\*

These amounts are not included in the recommended column.

Warrant Article #	\$ Amount
#31-Richie Mcfarland	\$4,250
#32 Coastal Employment.	\$4,000
#25 Sewer construction	\$1,160,663

Warrant Article #	\$ Amount
_____	_____
_____	_____
_____	_____
_____	_____

SOURCE OF REVENUE		1	2	3	4	
Acct. No.	TAXES	W.A. No.	*Estimated Revenues Prior Year (omit cents)	Actual Revenues Prior Year (omit cents)	Selectmen's Budget Enacting Fiscal Year (omit cents)	Estimated Revenues Enacting Fiscal Year (omit cents)
3120	Land Use Change Taxes		63,250	132,950	40,000	40,000
3180	Resident Taxes					
3185	Yield Taxes		750	753	200	200
3186	Payment in Lieu of Taxes					
3189	Other Taxes (Specify Bank Stock Tax Amt.) \$					
3190	Interest & Penalties on Delinquent Taxes		500,000	500,916	460,000	460,000
	Inventory Penalties					
<b>LICENSES, PERMITS AND FEES</b>						
3210	Business Licenses and Permits		14,200	8,575	12,350	12,350
3220	Motor Vehicle Permit Fees		1,200,000	1,394,384	1,241,000	1,241,000
3230	Building Permits		70,000	85,653	80,000	80,000
3290	Other Licenses, Permits & Fees		9,250	4,343	5,650	5,650
<b>FROM FEDERAL GOVERNMENT</b>						
3319	Other			50,413	680,000	680,000
<b>FROM STATE</b>						
3351	Shared Revenue		132,230	132,230	125,000	125,000
3353	Highway Block Grant		163,461	163,461	171,310	171,310
3354	Water Pollution Grants		150,599	150,599	144,082	144,082
3355	Housing and Community Development					
3356	State & Federal Forest Land Reimbursement					
3357	Flood Control Reimbursement					
3359	Other (Including Railroad Tax)		684	20,537		
<b>FROM OTHER GOVERNMENT</b>						
3379	Intergovernmental Revenues		22,000	23,756	22,000	22,000
<b>CHARGES FOR SERVICES</b>						
3401	Income from Departments		705,900	686,792	627,950	627,950
3409	Other Charges		36,000	42,671		
<b>MISCELLANEOUS REVENUES</b>						
3501	Sale of Municipal Property		47,000	47,357	42,050	42,050
3502	Interest on Investments		90,000	102,216	110,000	110,000
3509	Other Work/Comp. Divided		42,000	53,480	400,443	400,443
<b>INTERFUND OPERATING TRANSFERS IN</b>						
3912	Special Revenue Fund		16,625	23,425	23,425	23,425
3913	Capital Projects Fund					
3914	Enterprise Fund				808,568	808,568
	Sewer —					
	Water —					
	Electric —					
3915	Capital Reserve Fund					
3916	Trust and Agency Funds		825,000	810,621	862,000	862,000
<b>OTHER FINANCING SOURCES</b>						
3934	Proc. from Long Term Notes & Bonds				14,166,000	8,901,736
General Fund Balance		For Municipal Use				
Unreserved Fund Balance		< \$498,869 >	xxx	xxx	xxx	xxx
Fund Balance Voted From Surplus		< \$ 14,500 >				
Fund Balance to be Retained		\$200,000	xxx	xxx	xxx	xxx
Fund Balance Remaining to Reduce Taxes		\$204,369	550,000			
<b>TOTAL REVENUES AND CREDITS</b>			1,638,949	4,445,132	20,022,028	14,757,764
*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.						
Total Appropriations				23,382,697		
Less: Amount of Estimated Revenues, Exclusive of Property Taxes				14,757,764		
Amount of Taxes to be Raised (Exclusive of School and County Taxes)				8,624,933		
<b>BUDGET OF THE TOWN OF HAMPTON, N.H.</b>						

**HAMPTON BEACH VILLAGE DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND SURPLUS  
GENERAL AND CAPITAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1994**

	General Fund	Capital Projects Fund	Totals (Memorandum Only)	
			12/31/94	12/31/93
Revenues:				
Taxes	\$ 223,387.00	\$ ---	\$ 223,387.00	\$ 274,295.00
Inter-Governmental Revenue - State	795.78	---	795.78	795.59
Charges For Services	28,331.00	---	28,331.00	26,796.00
Miscellaneous Revenue	598.79	---	598.79	3,251.55
Interest	1,593.24	241.35	1,834.59	1,696.21
Total Revenues	254,705.81	241.35	254,947.16	306,834.35
Expenditures				
General Governmental	31,775.69	---	31,775.69	34,519.57
Public Safety	41,262.60	---	41,262.60	49,530.22
Non-Exempt Taxation Only				
Culture and Recreation	198,676.42	---	198,676.42	196,275.98
Total Expenditures	271,714.71	---	271,714.71	280,325.77
Excess of Revenues Over (Under) Expenditures	(17,008.90)	241.35	(16,767.55)	26,508.58
Other Financing Sources (Uses)				
Operating Transfers In	---	---	---	---
Operating Transfers Out	---	---	---	---
Total Other Financing Sources (Uses)	---	---	---	---
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses)	(17,008.90)	241.35	(16,767.55)	26,508.58
Fund Surplus at Beginning of Year	65,819.12	7,553.60	73,372.72	46,864.14
Undesignated Fund Surplus at Year End	\$ 48,810.22	\$ 7,794.95	\$ 56,605.17	\$ 73,372.72

The accompanying notes are an integral part of these financial statements.

**HAMPTON BEACH VILLAGE DISTRICT  
DESIGNATED FUND TYPE - ROSS FUND  
DECEMBER 31, 1994**

	Ross Fund	Total
Designated Funds:		
Balance December 31, 1993	\$ 798.30	\$ 798.30
Appropriated To Surplus	---	---
Interest	19.95	19.95
BALANCE DESIGNATED FUNDS - DECEMBER 31, 1994	<u>\$ 818.25</u>	<u>\$ 818.25</u>

The accompanying notes are an integral part of these financial statements

**HAMPTON BEACH VILLAGE DISTRICT  
STATEMENT OF REVENUES - BUDGET (GAAP BASIS) AND  
ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 1994**

	Budget	Actual	Over (Under) Budget
District Taxes	\$ 223,387.00	\$ 223,387.00	\$ ---
Inter-Governmental Revenues:			
Business Profits Tax	796.00	795.78	(0.22)
Charges For Services			
Rent of District Property - Parking	25,000.00	28,331.00	3,331.00
Sale of Town Property	990.00	---	(990.00)
Miscellaneous Revenues:			
Ashworth Fund	400.00	400.00	---
Rebates	---	198.79	198.79
Interest	---	1,593.24	1,593.24
Fund Surplus Used (Added) to Adjust Tax Rate	36,177.00	36,177.00	---
<b>TOTALS</b>	<b>\$ 286,750.00</b>	<b>\$ 290,882.81</b>	<b>\$ 4,132.81</b>

The accompanying notes are an integral part of these financial statements

**HAMPTON BEACH VILLAGE DISTRICT  
STATEMENT OF EXPENDITURES - BUDGET (GAAP BASIS) AND  
ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 1994**

	Budget	Actual	Over (Under) Budget
General Government:			
Office Salaries and Expense	\$ 1,875.00	\$ 1,875.00	\$ ---
Financial Administration	3,300.00	3,300.00	---
Legal Expense	1,000.00	125.00	(875.00)
General Government and Building	9,500.00	6,613.10	(2,886.90)
Insurance	16,000.00	15,878.00	(122.00)
Other General Government	4,200.00	3,984.59	(215.41)
Total	\$ 35,875.00	\$ 31,775.69	\$ (4,099.31)
Public Safety:			
Fire Equipment	\$ 6,450.00	\$ 6,310.19	\$ (139.81)
Fire Station Maintenance	9,625.00	7,726.33	(1,898.67)
Fire Truck Repair	8,000.00	7,594.60	(405.40)
Fire Gasoline	2,175.00	1,018.77	(1,156.23)
Fire Communications	7,500.00	6,703.21	(796.79)
Fire Utilities and Supplies	12,625.00	11,909.50	(715.50)
Total	\$ 46,375.00	\$ 41,262.60	\$ (5,112.40)
Non-Exempt Taxation Only:			
Culture, Recreation, and Advertising:			
Advertising	\$ 125,000.00	\$ 123,996.32	\$ (1,003.68)
Band	44,000.00	43,500.00	(500.00)
Children's Day	2,500.00	2,500.00	---
Fireworks	21,000.00	18,234.60	(2,765.40)
Playground Expense	12,000.00	10,445.50	(1,554.50)
Total	\$ 204,500.00	\$ 198,676.42	\$ (5,823.58)
TOTALS	\$ 286,750.00	\$ 271,714.71	\$ (15,035.29)

The accompanying notes are an integral part of these financial statements.



**HAMPTON BEACH VILLAGE DISTRICT  
COMBINED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 1994**

	General Fund	Ross Fund	Capital Projects Fund	Totals (Memorandum Only)	
				12/31/94	12/31/93
Excess of Revenues and Other Sources					
Over (Under) Expenditures and Other Sources	\$ (17,008.90)	\$ 19.95	\$ 241.35	\$ (16,747.60)	\$ 26,532.34
Adjustments to Reconcile Excess of Revenue and Other Sources Over (Under) Expenditures and Other Sources to Net Cash From Operations.					
Changes In Assets and Liabilities					
Accounts Receivable	197.90	---	---	197.90	0.20
Accounts Payable	3,890.59	---	---	3,890.59	(248.65)
Net Increase (Decrease) In Cash	(12,920.41)	19.95	241.35	(12,659.11)	26,283.89
Cash Balance - Beginning of Year	64,269.24	798.30	7,553.60	72,621.14	46,337.25
Cash Balance - End of Year	\$ 51,348.83	\$ 818.25	\$ 7,794.95	\$ 59,962.03	\$ 72,621.14

The accompanying notes are an integral part of these financial statements

-9-

**HAMPTON BEACH VILLAGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1994**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Financial Reporting Entity**

Hampton Beach Village District is a municipal corporation organized and designated as a district under the laws of the State of New Hampshire. The District is governed by an elected three member board of commissioners. The purpose of the District is to provide general government services, certain public safety services, culture and recreation benefits for Hampton Beach Village District. The District is located within the Town of Hampton, New Hampshire.

**Types and Purposes of Funds**

- A. General funds are intended to provide recurring general services. They are controlled by a budget approved by the voters. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid general/operation expenditures, fixed charges, and capital costs not paid through other funds.
- B. The capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Designated Fund Balance**

The reserved fund balance is designated for subsequent year's children's benefit expenditures and is represented by the following:

	12/31/94	12/31/93
Ross Fund	\$ <u>818.25</u>	\$ <u>798.30</u>

**Basis of Accounting**

The accounting policies of the Hampton Beach Village District conform to generally accepted accounting principles for local governmental units except as indicated hereinafter.

Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- A. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
- B. Prepaid expenses are not normally recorded.

**HAMPTON BEACH VILLAGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1994**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**General Fixed Asset Account Group**

Property, plant and equipment acquired or constructed for general governmental services are recorded as expenditures in the fund making the expenditure. Funds used to acquire general fixed assets and/or debt service payments on borrowing in connection therewith are accounted for as expenditures in the year payments are made. This represents a departure from generally accepted accounting principles which require that fixed assets be capitalized and accounted for in a separate fixed asset group of accounts.

**Total Columns on Combined Statements - Overview**

Total columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**2 BUDGETS AND BUDGETARY ACCOUNTING**

**Significant General Budget Policies**

The District follows a formal budgetary procedure in accordance with various legal requirements governing the District's operations.

At an annual District meeting the District adopts a budget for the current year for the General Fund.

Project-length budgets are adopted for the Capital Projects Fund when major capital facility expenditures are planned. The governing commissioners may transfer appropriations between exempt operating expenditures as they deem necessary, but not between exempt and non-exempt categories. All annual budget appropriations lapse at year end unless encumbered.

State statutes require annual balanced budgets but allow entities to use prior years unreserved fund balances as revenues to balance the current years appropriations. For year ended December 31, 1994, \$36,177.00 of beginning General Fund unreserved balance was applied for this purpose.

**Reconciliation of Town Budget to GAAP Basis of Accounting**

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted

**HAMPTON BEACH VILLAGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1994**

**2 BUDGETS AND BUDGETARY ACCOUNTING (CONTINUED)**

**Reconciliation of Town Budget to GAAP Basis of Accounting (Continued)**

accounting principles ("GAAP"), reconciliation of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1994 were required as follows:

Appropriations:	
Legally Adopted Budget	\$ 286,750.00
Adjustment to Restate Budget to GAAP Basis	-----
 Total Appropriations - GAAP Basis	 \$ 286,750.00

**3. CASH AND SAVINGS ACCOUNTS**

The District Treasurer is required by State statute to have custody of all monies belonging to the District and shall pay out the same only upon orders of the commissioners. The District Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383.22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the District Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the commissioners to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the District. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial planning purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

As of December 31, 1994 all cash and savings deposits were insured by Federal Depository Insurance.

**HAMPTON BEACH VILLAGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1994**

**4. ACCOUNTS RECEIVABLE**

Accounts receivable due at December 31, 1994 include

Due from Other Governments - Town of Hampton	\$ 1,844.00
Due from Ashworth Fund	200.00
 Total Accounts Receivable	 \$ 2,044.00

**5. PROPERTY TAXES**

The property tax year is from April 1st to March 31st and all property taxes are assessed on the property valuation taken in April of that year. The property tax rate is established in the fall by the State Department of Revenue Administration after the review and approval. The property taxes are collected by the Town of Hampton and paid over to the District, upon request, at various times during the year. The responsibility of tax collection and property tax liens is vested in the Town of Hampton.

Taxes raised by the District are assessed using different rates for non-exempt property and exempt property. Non-exempt property taxes are based on total budgeted appropriations, including appropriations for culture and recreation allocated to the District's activities.

Exempt property taxes exclude the appropriations for culture and recreation and are assessed only on the budgeted appropriations of general government and public safety.

For 1994, the total tax assessment consisted of

	Valuation	Rate	Assessed Tax
Non-exempt	\$193,868,500	\$1.06/\$1000	\$ 205,501.00
Exempt	\$223,572,100	\$.08/\$1000	17,886.00
Total			<u>\$ 223,387.00</u>

**6. CAPITAL PROJECTS FUND**

Capital projects fund consisted of moneys voted in 1981 for capital improvements as the result of the sale of the salt water protective system. The original voted amount was \$75,000. As of December 31, 1994, the balance of the fund was \$7,794.95 including interest.

Interest earned on this money for 1994 amounted to \$241.35.

**HAMPTON BEACH VILLAGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1994**

**7. RISK MANAGEMENT**

The District is exposed to various risk of loss related to torts; thefts of, damages to, and destruction of assets, errors and omissions, injuries to employees; and natural disasters. The District is insured under various policies covering the following:

Policy	Coverage
Boiler Equipment and Machinery Policy	\$300,000 Per Occurrence
Flood Insurance:	
Building	\$44,300
Contents	\$17,600
General Commercial Liability	\$1,000,000 Per Occurrence and \$2,000,000 Aggregate
Public Official Liability	\$1,000,000 Per Occurrence and Aggregate
Workers Compensation	\$100,000 Per Accident

The total cost of insurance coverage for December 31, 1994 was \$15,878.

TOWN OF HAMPTON,  
NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULES  
DECEMBER 31, 1994

*TOWN OF HAMPTON, NEW HAMPSHIRE*

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TOWN OF HAMPTON, NEW HAMPSHIRE

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## Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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### INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of  
the Board of Selectmen  
Town of Hampton  
Hampton, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Hampton as of and for the year ended December 31, 1994, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Hampton as of December 31, 1994, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Hampton. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



February 3, 1995

PLODZIK & SANDERSON  
Professional Association

*GENERAL PURPOSE  
FINANCIAL STATEMENTS*

*EXHIBIT A*  
*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*Combined Balance Sheet - All Fund Types and Account Group*  
*December 31, 1994*

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<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash and Equivalents	\$ 2,886,063	\$ 60,496	\$ 14,962
Investments	521,961	20,000	
<u>Receivables (Net of</u>			
<u>Allowances For Uncollectibles)</u>			
Interest			
Taxes	2,466,565		
Accounts	65,057		
Intergovernmental	125,365		45,647
Other			
Interfund Receivable	1,141,121	21,385	
Elderly and Welfare Tax Liens	183,092		
Elderly and Welfare Tax Liens			
Reserved Until Collected	(183,092)		
Mortgage Notes Receivable			
Prepaid Items	11,436		
<u>Other Debits</u>			
Amount to be Provided for			
Retirement of General Long-Term Debt			
	<hr/>	<hr/>	<hr/>
 TOTAL ASSETS AND OTHER DEBITS	 <u>\$ 7,217,568</u>	 <u>\$ 101,881</u>	 <u>\$ 60,609</u>

<u>Fiduciary Fund Types</u> Trust and Agency	<u>Account Group</u> General Long- Term Debt	Total (Memorandum Only)
\$ 852,036	\$	\$ 3,813,557
12,442,983		12,984,944
219,307		219,307
		2,466,565
		65,057
		171,012
1,172,494		1,172,494
		1,162,506
		183,092
		(183,092)
871,163		871,163
		11,436
<u>                    </u>	<u>6,272,484</u>	<u>6,272,484</u>
<u>\$ 15,557,983</u>	<u>\$ 6,272,484</u>	<u>\$ 29,210,525</u>

*EXHIBIT A (Continued)*  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Combined Balance Sheet - All Fund Types and Account Group  
December 31, 1994

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<u>LIABILITIES AND EQUITY</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Liabilities</u>			
Accounts Payable	\$ 217,261	\$ 3,333	\$ 42,940
Retainage Payable	30,922		16,783
Intergovernmental Payable	5,480,320		
Interfund Payable	21,118	391	786
Escrow and Performance Deposits			
Deferred Compensation Plan			
Deferred Revenue	18,744	36,590	
General Obligation Debt Payable			
Capital Leases Payable			
Compensated Absences Payable			
Total Liabilities	<u>\$ 5,768,365</u>	<u>40,314</u>	<u>60,509</u>
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Endowments		1,529	
Reserved For Encumbrances	570,258		125,092
Reserved For Contingencies	380,076		
Reserved For Special Purposes			
<u>Unreserved</u>			
Designated For Special Purposes		60,038	
Undesignated (Deficit)	<u>498,869</u>		<u>(124,992)</u>
Total Equity	<u>1,449,203</u>	<u>61,567</u>	<u>100</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$ 7,217,568</u>	 <u>\$ 101,881</u>	 <u>\$ 60,609</u>

<u>Fiduciary Fund Types Trust and Agency</u>	<u>Account Group General Long- Term Debt</u>	<u>Total (Memorandum Only)</u>
\$ 3,770	\$	\$ 267,304
7,795		47,705
1,140,211		5,488,115
117,771		1,162,506
1,172,494		117,771
		1,172,494
		55,334
	5,445,000	5,445,000
	170,567	170,567
	<u>656,917</u>	<u>656,917</u>
<u>2,442,041</u>	<u>6,272,484</u>	<u>14,583,713</u>
13,046,358		13,047,887
		695,350
		380,076
69,584		69,584
		60,038
		<u>373,877</u>
<u>13,115,942</u>		<u>14,626,812</u>
<u>\$15,557,983</u>	<u>\$ 6,272,484</u>	<u>\$29,210,525</u>

The notes to financial statements are an integral part of this statement.

**EXHIBIT B**  
**TOWN OF HAMPTON, NEW HAMPSHIRE**  
*Combined Statement of Revenues, Expenditures and Changes in Fund Balances*  
*All Governmental Fund Types and Expendable Trust Funds*  
*For the Fiscal Year Ended December 31, 1994*

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes	\$ 22,308,805	\$	\$
Licenses and Permits	1,492,955		
Intergovernmental	717,088	13,012	330,887
Charges for Services	703,342	16,407	
Miscellaneous	262,930	25,254	
<u>Other Financing Sources</u>			
Operating Transfers In	<u>810,621</u>	<u>453,342</u>	<u>          </u>
<u>Total Revenues and Other Financing Sources</u>	<u>26,295,741</u>	<u>508,015</u>	<u>330,887</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	2,286,874	46,448	
Public Safety	4,491,040	7,637	
Highways and Streets	1,308,997		
Sanitation	1,611,282		
Health	154,295		
Welfare	90,710		
Culture and Recreation	188,298	420,273	
Conservation		1,287	
Economic Development	477		
Debt Service	1,101,759		
Capital Outlay	1,149,554	3,229	330,887
Intergovernmental	12,879,458		
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>453,075</u>	<u>16,516</u>	<u>          </u>
<u>Total Expenditures and Other Financing Uses</u>	<u>25,715,819</u>	<u>495,390</u>	<u>330,887</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	579,922	12,625	
<u>Fund Balances - January 1</u>	<u>869,281</u>	<u>48,942</u>	<u>100</u>
<u>Fund Balances - December 31</u>	<u>\$ 1,449,203</u>	<u>\$ 61,567</u>	<u>\$ 100</u>



<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
\$	\$ 22,308,805
	1,492,955
	1,060,987
	719,749
14,594	302,778
	<u>1,263,963</u>
<u>14,594</u>	<u>27,149,237</u>
	2,333,322
	4,498,677
	1,308,997
	1,611,282
	154,295
	90,710
	608,571
	1,287
	477
	1,101,759
323,199	1,806,869
	12,879,458
	<u>469,591</u>
<u>323,199</u>	<u>26,865,295</u>
(308,605)	283,942
<u>372,087</u>	<u>1,290,410</u>
<u>\$ 63,482</u>	<u>\$ 1,574,352</u>

The notes to financial statements are an integral part of this statement.

*EXHIBIT C*  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual (GAAP Basis)  
General and Special Revenue Funds  
For the Fiscal Year Ended December 31, 1994

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$ 22,037,035	\$ 22,308,805	\$ 271,770
Licenses and Permits	1,286,100	1,492,955	206,855
Intergovernmental	646,822	717,088	70,266
Charges for Services	771,250	703,342	(67,908)
Miscellaneous	199,000	262,930	63,930
<u>Other Financing Sources</u>			
Operating Transfers In	825,000	810,621	(14,379)
<u>Total Revenues and Other Financing Sources</u>	<u>25,765,207</u>	<u>26,295,741</u>	<u>530,534</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	2,373,438	2,286,874	86,564
Public Safety	4,553,264	4,491,040	62,224
Highways and Streets	1,299,571	1,308,997	(9,426)
Sanitation	1,632,419	1,611,282	21,137
Health	157,243	154,295	2,948
Welfare	100,507	90,710	9,797
Culture and Recreation	184,114	188,298	(4,184)
Conservation	1		1
Economic Development	5,000	477	4,523
Debt Service	1,131,338	1,101,759	29,579
Capital Outlay	1,176,833	1,149,554	27,279
Intergovernmental	12,877,614	12,879,458	(1,844)
<u>Other Financing Uses</u>			
Operating Transfers Out	453,091	453,075	16
<u>Total Expenditures and Other Financing Uses</u>	<u>25,944,433</u>	<u>25,715,819</u>	<u>228,614</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(179,226)	579,922	759,148
<u>Fund Balances - January 1</u>	<u>869,281</u>	<u>869,281</u>	
<u>Fund Balances - December 31</u>	<u>\$ 690,055</u>	<u>\$ 1,449,203</u>	<u>\$ 759,148</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 22,037,035	\$ 22,308,805	\$ 271,770
			1,286,100	1,492,955	206,855
	13,012	13,012	646,822	730,100	83,278
	16,407	16,407	771,250	719,749	(51,501)
16,625	25,254	8,629	215,625	288,184	72,559
<u>453,091</u>	<u>453,342</u>	<u>251</u>	<u>1,278,091</u>	<u>1,263,963</u>	<u>(14,128)</u>
<u>469,716</u>	<u>508,015</u>	<u>38,299</u>	<u>26,234,923</u>	<u>26,803,756</u>	<u>568,833</u>
46,256	46,448	(192)	2,419,694	2,333,322	86,372
	7,637	(7,637)	4,553,264	4,498,677	54,587
			1,299,571	1,308,997	(9,426)
			1,632,419	1,611,282	21,137
			157,243	154,295	2,948
			100,507	90,710	9,797
402,256	420,273	(18,017)	586,370	608,571	(22,201)
1,350	1,287	63	1,351	1,287	64
			5,000	477	4,523
			1,131,338	1,101,759	29,579
3,229	3,229		1,180,062	1,152,783	27,279
			12,877,614	12,879,458	(1,844)
<u>16,625</u>	<u>16,516</u>	<u>109</u>	<u>469,716</u>	<u>469,591</u>	<u>125</u>
<u>469,716</u>	<u>495,390</u>	<u>(25,674)</u>	<u>26,414,149</u>	<u>26,211,209</u>	<u>202,940</u>
	12,625	12,625	(179,226)	592,547	771,773
<u>48,942</u>	<u>48,942</u>	<u>—</u>	<u>918,223</u>	<u>918,223</u>	<u>—</u>
<u>\$ 48,942</u>	<u>\$ 61,567</u>	<u>\$ 12,625</u>	<u>\$ 738,997</u>	<u>\$ 1,510,770</u>	<u>\$ 771,773</u>

The notes to financial statements are an integral part of this statement.

*EXHIBIT D*  
*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*Statement of Revenues, Expenses and Changes in Fund Balance*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended December 31, 1994*

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	<u>Fiduciary</u> <u>Fund Type</u> <u>Nonexpendable</u> <u>Trust Funds</u>
<u>Operating Revenues</u>	
Interest and Dividend Income	\$ 825,930
<u>Operating Expenses</u>	
Administration	<u>15,698</u>
<u>Income Before Operating Transfers</u>	<u>810,232</u>
<u>Operating Transfers</u>	
Transfers In	16,225
Transfers Out	<u>(810,854)</u>
<u>Total Operating Transfers</u>	<u>(794,629)</u>
<u>Net Income</u>	15,603
<u>Fund Balance - January 1</u>	<u>13,036,857</u>
<u>Fund Balance - December 31</u>	<u>\$ 13,052,460</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT E  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Statement of Cash Flows  
All Nonexpendable Trust Funds  
For the Fiscal Year Ended December 31, 1994

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	Fiduciary Fund Type Nonexpendable Trust Funds
<u>Cash Flows From Operating Activities</u>	
Cash Received From Mortgagees and Users	\$ 139,864
Cash Payments to Agents	(15,499)
Interest and Dividends Received	864,343
New Funds Received	16,225
Operating Transfers Out - To Other Funds	<u>(898,156)</u>
<u>Net Cash Provided by Operating Activities</u>	<u>106,777</u>
<u>Cash Flows From Investing Activities</u>	
Proceeds From Sales and	
Maturities of Investment Activities	8,553,258
Purchase of Investment Securities	<u>(8,585,978)</u>
<u>Net Cash Provided (Used) in Investing Activities</u>	<u>(32,720)</u>
<u>Net Increase in Cash</u>	74,057
<u>Cash - January 1</u>	<u>329,783</u>
<u>Cash - December 31</u>	<u>\$ 403,840</u>
<i>Reconciliation of Net Income to Net Cash Provided (Used) by Operating Activities</i>	
<u>Net Income</u>	<u>\$ 15,603</u>
<u>Adjustments to Reconcile Net Income to Net Cash Provided (Used) by Operating Activities</u>	
<u>Decrease in Receivables</u>	
Interest	38,705
Mortgage Notes (Net)	139,864
Increase in Accounts Payable	200
Increase (Decrease) in Due to Other Funds	<u>(87,595)</u>
<u>Total Adjustments</u>	<u>91,174</u>
<u>Net Cash Provided by Operating Activities</u>	<u>\$ 106,777</u>

The notes to financial statements are an integral part of this statement.

TOWN OF HAMPTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Town of Hampton, New Hampshire, is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Hampton (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account group are used by the Town:

*Governmental Fund Types*

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

**General Fund** - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

Lane Memorial Library  
Conservation Commission  
Cemetery Trustees  
Police Grants

**Capital Projects Funds** - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The Wastewater Treatment Plant Upgrade and Expansion Project Fund is included in this fund type.

*TOWN OF HAMPTON, NEW HAMPSHIRE*

*NOTES TO FINANCIAL STATEMENTS*

*DECEMBER 31, 1994*

*Fiduciary Fund Types*

**Fiduciary Fund Types** - These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Funds

Real Estate Trust

Cemetery

Town Needy

Library

Scholarship

Expendable Trust Funds

Capital Reserve Fund for Landfill Closure

Agency Funds

Developers' Performance Bond

Hampton Economic Development Corporation

Deferred Compensation Plan

*Account Groups*

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

**General Fixed Assets Account Group** - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

**General Long-Term Debt Account Group** - This account group is established to account for all long-term debt of the Town.

*Total Columns (Memorandum Only) on Combined Statements*

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account group are presented for analytical purposes only. The summation includes fund types and an account group that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

*General Budget Policies*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all significant Special Revenue Funds, except the Police Grants Fund. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1994, \$550,000 of the beginning General Fund fund balance was applied for this purpose.



TOWN OF HAMPTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

*Encumbrances*

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

*Reconciliation of Town Budget to GAAP Basis of Accounting*

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1994 were required as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
<u>Appropriations</u>		
<u>Budgetary Basis -</u>		
<u>Legally Adopted Budget</u>		
Municipal	\$ 13,417,593	\$ 469,716
School - Hampton	7,903,014	
School - Winnacunnet Cooperative	3,274,780	
County	1,476,433	
Hampton Beach Village Precinct	<u>223,387</u>	
<u>Total Appropriations</u>	<u>26,295,207</u>	<u>469,716</u>
Adjustments to Restate Budget to GAAP Basis		
Carryover Appropriations		
Reserve for Encumbrances		
Beginning of period	\$ 199,484	\$
End of period	(570,258)	
Expenditures made under the provisions of RSA 31:95-b which were authorized by vote of the Town Meeting:		
Fire Department Equipment Donation	<u>20,000</u>	<u>          </u>
<u>Total Adjustments</u>	<u>(350,774)</u>	<u>          </u>
<u>Total Appropriations - GAAP Basis</u>	<u>\$ 25,944,433</u>	<u>\$ 469,716</u>

TOWN OF HAMPTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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E. Assets, Liabilities and Fund Equity

*Cash and Investments*

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

Investments are stated at cost or, in the case of donated investments, at the market value of the date of bequest or receipt.

*Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, the Town has reserved 13% of the total taxes receivable at December 31, 1994. Management's basis was determined by using historical trend information relative to the collectibility of taxes.

TOWN OF HAMPTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant, which is late in the budget year, justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception, and therefore Level 4 GAAP compliance may be reached.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Interest on investments is recorded as revenue in the year earned.
- c. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- d. Various service charges (ambulance, police, and other miscellaneous charges) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet net of an allowance for estimated uncollectibles.

*Interfund Receivables and Payables*

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

*Inventories*

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

*Deferred Revenue*

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures.

TOWN OF HAMPTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

*Long-Term Liabilities*

**General Obligation Debt** - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

**Compensated Absences** - Employees may accumulate a limited amount of earned but unused vested benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive benefits.

*Fund Equity*

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

**Reserved for Endowments** - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

**Reserved for Encumbrances** - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

**Reserved for Contingencies** - represents the amount management has determined is required to cover for property tax abatements, plus interest costs.

**Reserved for Special Purposes** - is used to account for the unencumbered balance of restricted funds. These include the uncommitted balances of bond proceeds, grant revenues, the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balances

*Project Deficit*

There is an unreserved - undesignated deficit of \$124,992 in the Capital Projects (Wastewater Treatment Plant Upgrade and Expansion) Fund at December 31, 1994. Generally, this deficit arises because of the

TOWN OF HAMPTON, NEW HAMPSHIRE

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application of generally accepted accounting principles to the financial reporting for this fund. Bonds or notes authorized to finance the project are not recognized on the financial statements until issued.

**B. Excess of Expenditures Over Appropriations**

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 1994:

<u>Special Revenue Funds</u>	
Lane Memorial Library	\$ 18,017
Police Grants	<u>7,637</u>
<u>Total Special Revenue Funds</u>	<u>\$ 25,654</u>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds or the expenditure of nonappropriated revenues or existing fund equity.

**NOTE 3 - ASSETS**

**A. Cash and Equivalents**

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

*Category 1* Includes deposits that are insured (Federal Depository Insurance).

*Category 2* Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

*Category 3* Includes deposits that are uninsured and uncollateralized.

	<u>Category</u>			<u>Total</u>	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Carrying Value</u>
<u>Cash</u>					
Bank Deposits	<u>\$ 287,611</u>	<u>\$-0-</u>	<u>\$ 1,225,445</u>	<u>\$ 1,513,056</u>	<u>\$ 1,341,409</u>
<u>Cash Equivalents</u>					
Treasury bills held by					
First National Bank of Portsmouth				\$ 293,627	\$ 293,627
Repurchase Agreements				<u>2,178,521</u>	<u>2,178,521</u>
<u>Total Cash Equivalents</u>				<u>2,472,148</u>	<u>2,472,148</u>
<u>Total Cash and Cash Equivalents</u>				<u>\$ 3,985,204</u>	<u>\$ 3,813,557</u>

Repurchase Agreements

Included in the Town's cash equivalents at December 31, 1994, were short-term investments in repurchase agreements issued by a local banking institution. Under these agreements, the Town will be repaid

TOWN OF HAMPTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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principal plus interest on a specified date which is subsequent to year end. The agreement is guaranteed/collateralized with securities held by the banking institution which exceed the amount of the agreement. To the extent that the banking institution may default on its commitment to these obligations, the Town is at risk of economic loss. Management considers this exposure to be minimal.

**B. Investments**

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

- Category 1* Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.
- Category 2* Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.
- Category 3* Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

	<u>Category</u>			<u>Carrying</u>	<u>Market</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Amount</u>	<u>Value</u>
Certificates of Deposit	\$ 180,657	\$	\$	\$ 180,657	\$ 180,657
US Government Obligations			12,209,556	12,209,556	11,688,356
Commercial Paper			<u>10,000</u>	<u>10,000</u>	
	<u>\$ 180,657</u>	<u>\$-0-</u>	<u>\$ 12,219,556</u>	\$ 12,400,213	\$ 11,869,013
New Hampshire Public Deposit Investment Pool				521,961	521,961
<u>Investments in Repurchase Agreements</u>					
U.S. Government Securities				<u>62,770</u>	<u>62,770</u>
<u>Total Investments</u>				<u>\$ 12,984,944</u>	<u>\$ 12,453,744</u>

**C. Property Taxes**

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

TOWN OF HAMPTON, NEW HAMPSHIRE

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The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Hampton and Winnacunnet Cooperative School Districts, Rockingham County, and Hampton Beach Village District, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended December 31, 1994, was as follows:

Municipal Portion	\$ 8.50
School Tax Assessment	10.39
County Tax Assessment	1.38
Precinct Tax Assessment	<u>1.14</u>
<u>Total</u>	<u>\$ 21.41</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on April 8, 1994, placed a lien for all uncollected 1993 property taxes.

Taxes receivable at December 31, 1994, are as follows:

<u>Property Taxes</u>	
Levy of 1994	\$ 1,807,081
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1993	590,266
Levy of 1992	404,933
Levy of 1991	22,858
Levies of 1990 and Prior	4,267
Less: Reserve for estimated uncollectible taxes	<u>(362,840)</u>
<u>Total Taxes Receivable</u>	<u>\$ 2,466,565</u>

TOWN OF HAMPTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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D. Accounts Receivable

Accounts receivable as of December 31, 1994, are as follows:

<u>General Fund</u>	
Ambulance Services	\$ 163,379
Police Department Services	3,760
Fire Department Services	214
Sludge	875
Elderly and Welfare Liens	183,092
Other	4,508

(Less) the following Allowances for Uncollectible amounts:

Ambulance Services	(106,284)
Police Department Services	(1,064)
Sludge	(306)
Elderly and Welfare Liens	(183,092)
Other	(25)

Net Accounts Receivable	<u>\$ 65,057</u>
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E. Intergovernmental Receivable

Receivables due from other governments at December 31, 1994 include:

<u>General Fund</u>	
State of New Hampshire - Various	\$ 125,365
<u>Capital Projects Fund</u>	
State of New Hampshire - Revolving Loan Fund Program	<u>45,647</u>
<u>Total Intergovernmental Receivable</u>	<u>\$ 171,012</u>

F. Mortgage Notes Receivable

Mortgage notes receivable totaling \$943,431 represent loans being administered by the First National Bank of Portsmouth at December 31, 1994, in accordance with legislation enacted March 15, 1983, covering the sale of former leased lands within the Town of Hampton. This amount is shown on the balance sheet net of an allowance for uncollected accounts in the amount of \$72,268.



TOWN OF HAMPTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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G. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1994 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 1,141,121	\$ 21,118
<u>Special Revenue Funds</u>		
Lane Memorial Library	3,149	
Cemetery Trustees		391
Police Grants	18,236	
<u>Capital Projects Fund</u>		
Wastewater Treatment Plant		
Upgrade and Expansion Project		786
<u>Trust Funds</u>		
Nonexpendable		810,498
Capital Reserve		329,713
<u>Totals</u>	<u>\$ 1,162,506</u>	<u>\$ 1,162,506</u>

H. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During 1994, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds of the New Hampshire Workers' Compensation Fund. These entities are considered public entity risk pools, currently operating as a common risk management and insurance program for member towns and cities.

The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the NHMA Property-Liability Insurance Trust, Inc., the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1st to July 1st. The program includes a Loss Fund from which is paid up to \$250,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. For the year ended June 30, 1992, the program includes Loss Funds from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

The Trust maintains, on behalf of its members, the following insurance policies shared by the membership for the year ended December 31, 1994:

1. United National Insurance Co. #CP62769. It provides property, general liability and public officials liability coverage in the amount of \$750,000. Also included is excess Loss Fund coverage of \$1,000,000 aggregate excess of the Trust's Loss Fund.

Public Officials Liability has an aggregate limit of \$1 million per member.

*TOWN OF HAMPTON, NEW HAMPSHIRE*

*NOTES TO FINANCIAL STATEMENTS*

*DECEMBER 31, 1994*

2. Travelers Insurance Company #KTXJ-CMB-228T545-2-94. It provides \$200 million property coverage in excess of \$1 million which is the United National primary limit.
3. United National Insurance Co. #XTP44531. Provides some members with higher limits of from \$1 to \$2 million in excess of the underlying \$1 million.
4. Kemper #3XN02547601. Members of the Trust also share a Boiler and Machinery coverage policy which provides \$30 million limit resulting from any "One Accident" subject to a \$1,000 per loss deductible.

Contributions paid in 1994 for FY95, ending June 30, 1995, to be recorded as an insurance expense/expenditure totaled \$255,772. Unpaid contributions for the year ending June 30, 1995, and due in 1994 were \$-0-. Claims submitted to the Trust that have been billed to the Town for their portion of payment (i.e., deductible) as of December 31, 1994, totaled \$4,000. During August 1994, \$32,397 was returned to the Town of Hampton as its 1994 "dividend" for the years 1988, 1989, 1990, and 1991.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of an additional assessment in any of the past years.

**Compensation Funds of New Hampshire - Workers' Compensation Fund** is a Trust organized to provide workers' compensation and employer's liability self-insurance to member towns, cities, school districts, and other qualified political subdivisions of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Fund, the Town of Hampton shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage runs from January 1 to January 1. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

The Trust maintains on behalf of its members the following insurance policies shared by the membership for the year ended December 31, 1994:

Aggregate reinsurance to cover total claims should they exceed the Loss Fund established by the Trust (coverage to \$5,000,000).

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments in any of the past years.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

TOWN OF HAMPTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1994 include:

<u>General Fund</u>	
Hampton School District	\$ 4,003,014
Winnacunnet Cooperative School District	1,474,780
State of New Hampshire	682
Hampton Beach Village Precinct	<u>1,844</u>
<u>Total General Fund</u>	\$ 5,480,320
<u>Trust Funds</u>	
Capital Reserve Fund	<u>7,795</u>
<u>Total Intergovernmental Payable</u>	<u>\$ 5,488,115</u>

B. Deferred Revenue

<u>General Fund</u>	
January 1995 Parks and Recreation Program	\$ 8,648
Rental Income (1995)	9,400
Other	<u>696</u>
<u>Total General Fund Deferred Revenue</u>	<u>\$ 18,744</u>

*Special Revenue Fund*

Cemetery Trustees - Deferred revenue at December 31, 1994, totaling \$23,425 represents the 1994 cemetery burial lots sold which are expected to be appropriated at the 1995 Annual Town Meeting. If appropriated, the Cemetery Trustees will transfer the amount to the Trustees of Trust Funds in 1995.

Police Grants - Deferred revenue at December 31, 1994, totaling \$13,165 represents grant monies received prior to the incurrence of qualifying expenditures.

C. Defined Benefit Pension Plan

*Plan Description and Provisions*

Substantially all employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for employees covered by the System for the year ended December 31, 1994, was \$5,593,824; the Town's total payroll was \$5,759,285.

TOWN OF HAMPTON, NEW HAMPSHIRE

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All full-time employees are eligible to participate in the System. The System is divided into two employee groups; **Group I** - teachers and all other employees except firefighters and police officers, and **Group II** - firefighters and police officers.

**Group I Employees** who retire at age 60 are entitled to retirement benefits equal to 1.667%, or 1.515% for retirement at age 65, of the average of their three highest-paid years of compensation, multiplied by their years of creditable service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

**Group II Employees** who are age 60 or who are at least age 45 with at least 20 years of creditable service, are entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40. The vesting requirements are the same as Group I.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

*Description of Funding Policy*

The System is financed by contributions from both the employees and the Town. By State statute, **Group I** employees are required to contribute 5% of earnable compensation. **Group II** employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1994, was as follows:

Town's Portion	\$ 231,099
Employees' Portion	<u>418,647</u>
<u>Total</u>	<u>\$ 649,746</u>

The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1994, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1993, was \$1,954,158,402. The System's net assets available for benefits on June 30, 1994, (valued at market) were \$1,897,588,132. The System holds none of the Town's securities.

TOWN OF HAMPTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

*Trend Information*

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only eight years and is presented in the System's June 30, 1994 annual financial report (the latest year available).

**Deferred Compensation Plan** - The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The plan assets and a corresponding liability to employees for deferred compensation is recorded in an agency fund. Plan assets are reported at fair market value.

The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All compensation deferred and funded under the plan, all investments purchased and all income attributable thereto are solely the property and rights of the Town (until paid or made available to the employee or other beneficiary), subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of Management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

D. Construction and Other Significant Commitments

As of December 31, 1994, the Town had the following commitments with respect to unfinished capital projects in both the General and Capital Projects Funds:

<u>General Fund</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Land Improvements - Various	\$250,099	1995
Woodland Road	\$298,960	1995
<u>Capital Projects Fund</u>		
Wastewater Treatment Plant Upgrade and Expansion Project	\$125,092	1995

TOWN OF HAMPTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

E. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1994:

	<u>General Obligation Debt Payable</u>	<u>Capital Leases Payable</u>	<u>Compensated Absences Payable</u>	<u>Total</u>
<i>General Long-Term Debt Account Group</i>				
Balance, Beginning of Year	\$ 5,990,000	\$ 234,808	\$ 645,627	\$ 6,870,435
Retired	(545,000)	(64,241)		(609,241)
Net increase in compensated absences payable	<u>                    </u>	<u>                    </u>	<u>11,290</u>	<u>11,290</u>
Balance, End of Year	<u>\$ 5,445,000</u>	<u>\$ 170,567</u>	<u>\$ 656,917</u>	<u>\$ 6,272,484</u>

Long-term debt payable at December 31, 1994, is comprised of the following individual issues:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 12/31/94</u>
<u>General Long-Term Debt Account Group</u>					
<u>General Obligation Debt Payable</u>					
Sewer Construction Bonds	\$1,280,000	1975	2004	6.75	\$ 325,000
Sewer Bonds	\$800,000	1985	2005	7.50-8.50	440,000
Sewer Construction Bonds	\$7,800,000	1986	2006	7.50-8.50	<u>4,680,000</u>
					<u>\$ 5,445,000</u>
<u>Capital Leases Payable</u>					
Caterpillar D6H Track- Type Tractor	\$95,730	1990	1997	8.40	\$ 40,015
Peterbilt Model 320	\$105,228	1993	1998	6.29	73,365
1990 Chevrolet C7H042	\$56,367	1991	1996	8.35	19,299
1992 Chevrolet C7H042	\$62,291	1992	1997	7.50	<u>37,888</u>
					<u>170,567</u>
<u>Compensated Absences Payable</u>					
Vested Sick Leave					\$ 519,334
Accrued Vacation Leave					<u>137,583</u>
					<u>656,917</u>
<u>Total General Long-Term Debt Account Group</u>					
					<u>\$ 6,272,484</u>

TOWN OF HAMPTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

TOWN OF HAMPTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

*Annual Requirements To Amortize General Obligation Debt*

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1994, including interest payments, are as follows:

Fiscal Year Ending December 31,	General Obligation Debt		
	Principal	Interest	Total
1995	\$ 480,000	\$ 417,176	\$ 897,176
1996	480,000	379,276	859,276
1997	480,000	340,726	820,726
1998	455,000	303,462	758,462
1999	455,000	268,104	723,104
2000-2006	<u>3,095,000</u>	<u>843,636</u>	<u>3,938,636</u>
<b>Totals</b>	<b><u>\$ 5,445,000</u></b>	<b><u>\$ 2,552,380</u></b>	<b><u>\$ 7,997,380</u></b>

*Annual Requirements to Amortize Capital Leases*

Fiscal Year Ending December 31,	Capital Leases		
	Principal	Interest	Total
1995	\$ 60,566	\$ 10,171	\$ 70,737
1996	58,178	5,692	63,870
1997	43,777	1,915	45,692
1998	<u>8,046</u>	<u>106</u>	<u>8,152</u>
<b>Totals</b>	<b><u>\$ 170,567</u></b>	<b><u>\$ 17,884</u></b>	<b><u>\$ 188,451</u></b>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

All lease-purchase agreements contain non-appropriation funding clauses whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

*Loans Authorized - Unissued*

At the annual Town Meeting held on March 10, 1992, Article #7 authorized \$2,700,000 for the purpose of preparing plans and specifications, land acquisitions and/or easements and for the construction of sewerage and sewerage treatment facilities. This article authorized the Selectmen to participate in the State of New Hampshire Revolving Loan Program under RSA 486:14 which was established for this type of purpose. The Town entered into an agreement with the State of New Hampshire on June 9, 1992, for the full amount authorized. The Town has recorded intergovernmental revenues of \$620,939, \$688,387, and \$330,887 for monies received from this program in 1992, 1993, and 1994, respectively. Loans authorized-unissued at December 31, 1994, total \$1,059,787. The debt is not recognized by the Town until the project is complete.

TOWN OF HAMPTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

*Reserved for Contingencies*

In the General Fund, the reserve for contingencies, totaling \$380,076, represents the amount management has determined is required to cover for property tax abatements, plus interest costs.

*Reserved for Special Purposes*

In the Trust and Agency Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

<u>Nonexpendable Trust Funds (Income Balances)</u>	
Cemetery	\$ 6,027
Town Needy	1
Library	1
Sports Scholarship	<u>73</u>
<u>Total Nonexpendable Trust Funds</u>	\$ 6,102
<u>Capital Reserve Fund</u>	
Landfill Closure	<u>63,482</u>
<u>Total</u>	<u>\$ 69,584</u>

*Reserved for Endowments*

In the Special Revenue Fund, the reserve for endowments at December 31, 1994, represents the amount of burial ground funds collected which are being held until payment is received in full.

<u>Purpose</u>	<u>Principal</u>
Cemetery Trustees	<u>\$1,529</u>

In the Nonexpendable Trust Funds, the reserved for endowments at December 31, 1994 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1994 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Real Estate Trust	\$ 12,882,936
Cemetery	146,476
Town Needy	3,781
Library	9,636
Sports Scholarship	<u>3,529</u>
<u>Total</u>	<u>\$ 13,046,358</u>



TOWN OF HAMPTON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

B. Unreserved Fund Balances

*Designated for Special Purposes*

The \$60,038 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years is as follows:

<u>Special Revenue Funds</u>	
Lane Memorial Library	\$ 47,188
Conservation Commission	7,779
Police Grants	<u>5,071</u>
<u>Total</u>	<u>\$ 60,038</u>

NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

B. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

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*COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS*

SCHEDULE A-1  
TOWN OF HAMPTON, NEW HAMPSHIRE  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 1994

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	Over (Under) <u>Budget</u>
<u>Taxes</u>			
Property	\$ 21,473,035	\$ 21,674,186	\$ 201,151
Land Use Change	63,250	132,950	69,700
Yield	750	753	3
Interest and Penalties on Taxes	<u>500,000</u>	<u>500,916</u>	<u>916</u>
Total Taxes	<u>22,037,035</u>	<u>22,308,805</u>	<u>271,770</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	7,000	8,574	1,574
Motor Vehicle Permit Fees	1,200,000	1,394,385	194,385
Building Permits	70,000	85,653	15,653
Other Licenses, Permits and Fees	<u>9,100</u>	<u>4,343</u>	<u>(4,757)</u>
Total Licenses and Permits	<u>1,286,100</u>	<u>1,492,955</u>	<u>206,855</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	132,230	132,230	
Business Profits Tax	199,848	199,848	
Highway Block Grant	163,461	163,461	
Water Pollution Grants	150,599	150,599	
Other Reimbursements	684	20,537	19,853
<u>Federal</u>			
FEMA - Hazard Mitigation Grant	<u>        </u>	<u>50,413</u>	<u>50,413</u>
Total Intergovernmental Revenues	<u>646,822</u>	<u>717,088</u>	<u>70,266</u>
<u>Charges For Services</u>			
Income From Departments	547,250	498,720	(48,530)
Parking Lots	<u>224,000</u>	<u>204,622</u>	<u>(19,378)</u>
Total Charges For Services	<u>771,250</u>	<u>703,342</u>	<u>(67,908)</u>
<u>Miscellaneous Revenues</u>			
Sale of Municipal Property	9,000	5,872	(3,128)
Interest on Investments	90,000	134,519	44,519
District Court Fines	42,000	21,610	(20,390)
Insurance Dividends			
and Reimbursements		42,397	42,397
Cable Franchise Fees	38,000	41,082	3,082
Other	<u>20,000</u>	<u>17,450</u>	<u>(2,550)</u>
Total Miscellaneous Revenues	<u>199,000</u>	<u>262,930</u>	<u>63,930</u>

*SCHEDULE A-1 (Continued)*  
*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*General Fund*  
*Statement of Estimated and Actual Revenues*  
*For the Fiscal Year Ended December 31, 1994*

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<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
<u>Special Revenue Fund</u>			
Cemetery Trustees		390	390
Trust and Agency Funds	<u>825,000</u>	<u>810,231</u>	<u>(14,769)</u>
Total Other Financing Sources	<u>825,000</u>	<u>810,621</u>	<u>(14,379)</u>
<u>Total Revenues and Other Financing Sources</u>	25,765,207	<u>\$26,295,741</u>	<u>\$ 530,534</u>
<u>Unreserved Fund Balance</u>			
<u>Used To Reduce Tax Rate</u>	<u>550,000</u>		
<u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>	<u>\$26,315,207</u>		

The notes to financial statements are an integral part of this statement.

*SCHEDULE A-2  
TOWN OF HAMPTON, NEW HAMPSHIRE  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1994*

	<u>Encumbered From 1993</u>	<u>Appropriations 1994</u>
<u>Current</u>		
<u>General Government</u>		
Executive	\$	\$ 82,992
Election, Registration, and Vital Statistics		112,994
Financial Administration		379,394
Legal Expenses	29,792	109,000
Personnel Administration		332,881
Planning and Zoning		31,544
General Government Buildings		36,430
Insurance, not otherwise allocated		1,185,224
Other		<u>73,187</u>
Total General Government	<u>29,792</u>	<u>2,343,646</u>
<u>Public Safety</u>		
Police Department		2,370,913
Fire Department	1,101	2,069,816
Building Inspection		103,371
Emergency Management		500
Other Public Safety		<u>18,000</u>
Total Public Safety	<u>1,101</u>	<u>4,562,600</u>
<u>Highways and Streets</u>		
Highways and Streets	17,226	1,143,065
Street Lighting		<u>144,100</u>
Total Highways and Streets	<u>17,226</u>	<u>1,287,165</u>
<u>Sanitation</u>		
Administration	35,638	860,472
Solid Waste Collection	10,000	385,605
Solid Waste Disposal	2,000	246,061
Sewage Collection and Disposal	<u>10,835</u>	<u>87,750</u>
Total Sanitation	<u>58,473</u>	<u>1,579,888</u>
<u>Health</u>		
Animal Control		72,172
Health Agencies and Hospitals		<u>85,071</u>
Total Health		<u>157,243</u>

Expenditures Net of Refunds	Encumbered To 1995	(Over) Under Budget
\$ 82,466	\$	\$ 526
112,440		554
373,907		5,487
132,183		6,609
286,951		45,930
32,773		(1,229)
37,004		(574)
1,156,603		28,621
<u>72,547</u>	<u></u>	<u>640</u>
<u>2,286,874</u>	<u></u>	<u>86,564</u>
2,353,759		17,154
2,016,128	10,437	44,352
102,456		915
524		(24)
<u>18,173</u>	<u></u>	<u>(173)</u>
<u>4,491,040</u>	<u>10,437</u>	<u>62,224</u>
1,162,066	4,820	(6,595)
<u>146,931</u>	<u></u>	<u>(2,831)</u>
<u>1,308,997</u>	<u>4,820</u>	<u>(9,426)</u>
898,213	4,650	(6,753)
396,469		(864)
252,690	300	(4,929)
<u>63,910</u>	<u>992</u>	<u>33,683</u>
<u>1,611,282</u>	<u>5,942</u>	<u>21,137</u>
71,224		948
<u>83,071</u>	<u></u>	<u>2,000</u>
<u>154,295</u>	<u></u>	<u>2,948</u>

*SCHEDULE A-2 (Continued)*  
*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*General Fund*  
*Statement of Appropriations, Expenditures and Encumbrances*  
*For the Fiscal Year Ended December 31, 1994*

	<u>Encumbered</u> <u>From 1993</u>	<u>Appropriations</u> <u>1994</u>
<u>Welfare</u>		
Administration		23,882
Direct Assistance	_____	<u>76,625</u>
Total Welfare	_____	<u>100,507</u>
<u>Culture and Recreation</u>		
Parks and Recreation		179,064
Patriotic Purposes		4,450
Other Culture and Recreation	_____	<u>600</u>
Total Culture and Recreation	_____	<u>184,114</u>
<u>Conservation</u>		
Purchase of Natural Resources	_____	<u>1</u>
<u>Economic Development</u>		
Economic Development	_____	<u>5,000</u>
<u>Debt Service</u>		
Principal of Long-Term Debt		545,000
Interest Expense - Long-Term Debt		459,463
Interest Expense - Tax Anticipation Notes	_____	<u>126,875</u>
Total Debt Service	_____	<u>1,131,338</u>
<u>Capital Outlay</u>		
Voting Machines	7,000	
Reconstruction of Town Beach - Plaice Cove	85,892	
Town Office Improvements		10,000
Capital Improvements		525,000
Woodland Road Sewer		911,000
Eaton Park		135,000
Lane Improvements		39,000
Tuck Field Fence	_____	<u>13,000</u>
Total Capital Outlay	<u>92,892</u>	<u>1,633,000</u>
<u>Intergovernmental</u>		
School District Assessments		11,177,794
County Tax Assessment		1,476,433
Hampton Beach Village Precinct	_____	<u>223,387</u>
Total Intergovernmental	_____	<u>12,877,614</u>



Expenditures Net of Refunds	Encumbered To 1995	(Over) Under Budget
23,655		227
<u>67,055</u>	<u>          </u>	<u>9,570</u>
<u>90,710</u>	<u>          </u>	<u>9,797</u>
183,586		(4,522)
4,267		183
<u>445</u>	<u>          </u>	<u>155</u>
<u>188,298</u>	<u>          </u>	<u>(4,184)</u>
<u>          </u>	<u>          </u>	<u>1</u>
<u>477</u>	<u>          </u>	<u>4,523</u>
545,000		
459,463		
<u>97,296</u>	<u>          </u>	<u>29,579</u>
<u>1,101,759</u>	<u>          </u>	<u>29,579</u>
7,000		
77,122		8,770
		10,000
274,901	250,099	
612,040	298,960	
135,000		
30,491		8,509
<u>13,000</u>	<u>          </u>	<u>          </u>
<u>1,149,554</u>	<u>549,059</u>	<u>27,279</u>
11,177,794		
1,476,433		
<u>225,231</u>	<u>          </u>	<u>(1,844)</u>
<u>12,879,458</u>	<u>          </u>	<u>(1,844)</u>

*SCHEDULE A-2 (Continued)*  
TOWN OF HAMPTON, NEW HAMPSHIRE  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1994

	<u>Encumbered</u> <u>From 1993</u>	<u>Appropriations</u> <u>1994</u>
<u>OTHER FINANCING USES</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
<u>Special Revenue Funds</u>		
Lane Memorial Library		402,256
Conservation Commission		1,350
Cemetery Trustees		<u>49,485</u>
Total Operating Transfers Out		<u>453,091</u>
<u>Total Appropriations</u>		
<u>Expenditures and Encumbrances</u>	<u>\$ 199,484</u>	<u>\$26,315,207</u>

Expenditures <u>Net of Refunds</u>	Encumbered <u>To 1995</u>	(Over) Under <u>Budget</u>
402,256		
1,350		
<u>49,469</u>	<u>          </u>	<u>16</u>
<u>453,075</u>	<u>          </u>	<u>16</u>
 <u>\$ 25,715,819</u>	 <u>\$ 570,258</u>	 <u>\$ 228,614</u>

The notes to financial statements are an integral part of this statement.

*SCHEDULE A-3*  
*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*General Fund*  
*Statement of Changes in Unreserved - Undesignated Fund Balance*  
*For the Fiscal Year Ended December 31, 1994*

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<u>Unreserved - Undesignated</u>	
<u>Fund Balance - January 1</u>	\$ 669,797

Deductions

Unreserved Fund Balance Used		
To Reduce 1994 Tax Rate	\$ 550,000	
Increase In Reserve For Contingencies	<u>380,076</u>	
Total Deductions		<u>930,076</u>
		\$(260,279)

Additions

<u>1994 Budget Summary</u>	
Revenue Surplus (Schedule A-1)	\$ 530,534
Unexpended Balance	
of Appropriations (Schedule A-2)	<u>228,614</u>
1994 Budget Surplus	<u>759,148</u>

<u>Unreserved - Undesignated</u>	
<u>Fund Balance - December 31</u>	<u>\$ 498,869</u>

The notes to financial statements are an integral part of this statement.

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SCHEDULE B-1  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Special Revenue Funds  
Combining Balance Sheet  
December 31, 1994

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<u>ASSETS</u>	Lane Memorial <u>Library</u>	Conservation <u>Commission</u>
Cash and Equivalents	\$ 27,372	\$ 7,779
Investments	20,000	
Interfund Receivable	<u>3,149</u>	<u>      </u>
 TOTAL ASSETS	 <u>\$ 50,521</u>	 <u>\$ 7,779</u>
 <u>LIABILITIES AND EQUITY</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 3,333	\$
Interfund Payable		
Deferred Revenues		
Total Liabilities	<u>3,333</u>	<u>      </u>
 <u>Equity</u>		
<u>Fund Balances</u>		
Reserved For Endowments		
<u>Unreserved</u>		
Designated For Special Purposes	<u>47,188</u>	<u>7,779</u>
Total Equity	<u>47,188</u>	<u>7,779</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$ 50,521</u>	 <u>\$ 7,779</u>

<u>Cemetery</u> <u>Trustees</u>	<u>Police</u> <u>Grants</u>	<u>Total</u>
\$ 25,345	\$	\$ 60,496
		20,000
	<u>18,236</u>	<u>21,385</u>
<u>\$ 25,345</u>	<u>\$ 18,236</u>	<u>\$ 101,881</u>
\$ 391	\$	\$ 3,333
<u>23,425</u>	<u>13,165</u>	<u>36,590</u>
<u>23,816</u>	<u>13,165</u>	<u>40,314</u>
1,529		1,529
	<u>5,071</u>	<u>60,038</u>
<u>1,529</u>	<u>5,071</u>	<u>61,567</u>
<u>\$ 25,345</u>	<u>\$ 18,236</u>	<u>\$ 101,881</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-2  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1994

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	Lane Memorial <u>Library</u>	Conservation <u>Commission</u>
<u>Revenues</u>		
Intergovernmental Revenues	\$	\$ 450
Charges for Services	16,407	
Miscellaneous	7,916	468
<u>Other Financing Sources</u>		
Operating Transfers In	<u>402,523</u>	<u>1,350</u>
<u>Total Revenues and</u>		
<u>Other Financing Sources</u>	<u>426,846</u>	<u>2,268</u>
<u>Expenditures</u>		
<u>Current</u>		
General Government		
Public Safety		
Conservation		1,287
Culture and Recreation	420,273	
Capital Outlay		
<u>Other Financing Uses</u>		
Operating Transfers Out	<u>          </u>	<u>          </u>
<u>Total Expenditures and</u>		
<u>Other Financing Uses</u>	<u>420,273</u>	<u>1,287</u>
<u>Excess of Revenues and Other</u>		
<u>Financing Sources Over Expenditures</u>		
<u>and Other Financing Uses</u>	6,573	981
<u>Fund Balances - January 1</u>	<u>40,615</u>	<u>6,798</u>
<u>Fund Balances - December 31</u>	<u>\$ 47,188</u>	<u>\$ 7,779</u>



<u>Cemetery Trustees</u>	<u>Police Grants</u>	<u>Total</u>
\$	\$ 12,562	\$ 13,012
16,724	146	16,407
		25,254
<u>49,469</u>	<u>          </u>	<u>453,342</u>
<u>66,193</u>	<u>12,708</u>	<u>508,015</u>
46,448		46,448
	7,637	7,637
		1,287
		420,273
3,229		3,229
<u>16,516</u>	<u>          </u>	<u>16,516</u>
<u>66,193</u>	<u>7,637</u>	<u>495,390</u>
	5,071	12,625
<u>1,529</u>	<u>          </u>	<u>48,942</u>
<u>\$ 1,529</u>	<u>\$ 5,071</u>	<u>\$ 61,567</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-3  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Special Revenue Fund - Lane Memorial Library  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1994

	<u>Operating Account</u>	<u>Fines Account</u>	<u>Trustees Account</u>	<u>Total</u>
<u>Revenues</u>				
<u>Charges For Services</u>				
Book Sales and Fines	\$	\$ 9,764	\$	\$ 9,764
Video Sales		5,103		5,103
Nonresident Fees		1,540		1,540
<u>Miscellaneous</u>				
Interest Income	330	120	1,452	1,902
Meeting Room Rentals		1,090		1,090
Fundraising		2,016		2,016
Donations			1,736	1,736
Other		1,172		1,172
<u>Other Financing Sources</u>				
<u>Operating Transfers In</u>				
General Fund	402,256			402,256
Trust Funds			267	267
<u>Total Revenues and Other Financing Sources</u>	<u>402,586</u>	<u>20,805</u>	<u>3,455</u>	<u>426,846</u>
<u>Expenditures</u>				
<u>Current</u>				
<u>Culture and Recreation</u>				
Salaries and Benefits	277,178			277,178
Administrative Costs	12,498	4,975	32	17,505
Books, Periodicals and Programs	67,332	7,546		74,878
Operations and Maintenance of Facilities	44,204			44,204
Capital Acquisitions and Improvements			6,508	6,508
<u>Total Expenditures</u>	<u>401,212</u>	<u>12,521</u>	<u>6,540</u>	<u>420,273</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</u>	1,374	8,284	(3,085)	6,573
<u>Fund Balance - January 1</u>	<u>(383)</u>	<u>2,775</u>	<u>38,223</u>	<u>40,615</u>
<u>Fund Balance - December 31</u>	<u>\$ 991</u>	<u>\$ 11,059</u>	<u>\$ 35,138</u>	<u>\$ 47,188</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-4  
 TOWN OF HAMPTON, NEW HAMPSHIRE  
 Special Revenue Fund - Conservation Commission  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 For the Fiscal Year Ended December 31, 1994

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Revenues

Intergovernmental

State of New Hampshire	\$	450
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Miscellaneous

Donations		300
-----------	--	-----

Interest Income		168
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Other Financing Sources

Operating Transfers In

General Fund		<u>1,350</u>
--------------	--	--------------

Total Revenues and Other Financing Sources

\$ 2,268

Expenditures

Current

Conservation Commission

Employee Wages and Benefits	\$	658
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Printing and Supplies		<u>629</u>
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Total Expenditures

1,287

Excess of Revenues and Other

Financing Sources Over Expenditures

981

Fund Balance - January 1

6,798

Fund Balance - December 31

\$ 7,779

The notes to financial statements are an integral part of this statement.

*SCHEDULE B-5*  
*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*Special Revenue Fund - Cemetery Trustees*  
*Statement of Revenues, Expenditures and Changes in Fund Balance*  
*For the Fiscal Year Ended December 31, 1994*

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Revenues

Miscellaneous

Burial Ground Funds	\$ 16,125
Sale of Graves	98
Interest Income	343
Other	158

Other Financing Sources

Operating Transfers In

General Fund	<u>49,469</u>
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Total Revenues and Other Financing Sources

\$ 66,193

Expenditures

Current

General Government

Wages and Employee Benefits	\$ 37,288
Contract Labor	2,813
Insurance	1,471
Utilities	1,448
Tools and Supplies	1,584
Maintenance and Repairs	1,250
Miscellaneous	594
Capital Outlay	3,229

Other Financing Uses

Operating Transfers Out

General Fund	391
Trust Funds	<u>16,125</u>

Total Expenditures and Other Financing Uses

66,193

Excess of Revenues and

Other Financing Sources Over

Expenditures and Other Financing Uses

-0-

Fund Balance - January 1

1,529

Fund Balance - December 31

\$ 1,529

The notes to financial statements are an integral part of this statement.

*SCHEDULE B-6*  
*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*Special Revenue Fund - Police Grants*  
*Statement of Revenues, Expenditures and Changes in Fund Balance*  
*For the Fiscal Year Ended December 31, 1994*

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<u>Revenues</u>	
Intergovernmental	\$ 12,562
<u>Miscellaneous</u>	
Donations	<u>146</u>
<u>Total Revenues</u>	\$ 12,708
<u>Expenditures</u>	
<u>Current</u>	
<u>Public Safety</u>	
Wages and Employee Benefits	\$ 3,533
Equipment	1,802
Rentals and Leases	560
Transports	1,656
Electricity	<u>86</u>
<u>Total Expenditures</u>	<u>7,637</u>
<u>Excess of Revenues Over Expenditures</u>	5,071
<u>Fund Balance - January 1</u>	<u>-0-</u>
<u>Fund Balance - December 31</u>	<u>\$ 5,071</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE C-1  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Trust and Agency Funds  
Combining Balance Sheet  
December 31, 1994

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	Trust Funds	
	<u>Expendable</u>	<u>Nonexpendable</u>
	Capital	
	Reserve	Town
<u>ASSETS</u>		
Cash and Equivalents	\$ 393,195	\$ 403,840
Investments	7,795	12,372,418
<u>Receivables</u>		
Interest		219,307
Due From Others		
Mortgage Notes Receivable		871,163
TOTAL ASSETS	<u>\$ 400,990</u>	<u>\$ 13,866,728</u>
<u>LIABILITIES AND EQUITY</u>		
<u>Liabilities</u>		
Accounts Payable	\$	\$ 3,770
Intergovernmental Payable	7,795	
Interfund Payable	329,713	810,498
Escrow and Performance Deposits		
Deferred Compensation Plan		
Total Liabilities	<u>337,508</u>	<u>814,268</u>
<u>Equity</u>		
<u>Fund Balances</u>		
Reserved For Endowments		13,046,358
Reserved For Special Purposes	63,482	6,102
Total Equity	<u>63,482</u>	<u>13,052,460</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 400,990</u>	<u>\$ 13,866,728</u>

<u>Agency Funds</u>	<u>Total</u>
\$ 55,001	\$ 852,036
62,770	12,442,983
	219,307
1,172,494	1,172,494
<u>                    </u>	<u>871,163</u>
<u>\$ 1,290,265</u>	<u>\$ 15,557,983</u>
\$	\$ 3,770
	7,795
	1,140,211
117,771	117,771
<u>1,172,494</u>	<u>1,172,494</u>
<u>1,290,265</u>	<u>2,442,041</u>
	13,046,358
<u>                    </u>	<u>69,584</u>
<u>                    </u>	<u>13,115,942</u>
<u>\$ 1,290,265</u>	<u>\$ 15,557,983</u>

The notes to financial statements are an integral part of this statement.

*SCHEDULE C-2  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Fiscal Year Ended December 31, 1994*

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<u>Developers'</u> <u>Performance Bond Fund</u>	<u>Balance</u> <u>January 1,</u> <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31,</u> <u>1994</u>
<u>ASSETS</u>				
Cash and Equivalents	\$ 110,231	\$ 21,115	\$ 76,345	\$ 55,001
Investment	250,000	8,026	195,256	62,770
Accrued Interest Receivable	<u>458</u>	<u></u>	<u>458</u>	<u></u>
TOTAL ASSETS	<u>\$ 360,689</u>	<u>\$ 29,141</u>	<u>\$ 272,059</u>	<u>\$ 117,771</u>
<u>LIABILITIES</u>				
Interfund Payable	\$ 265	\$	\$ 265	\$
Escrow and Performance Deposits	<u>360,424</u>	<u>29,141</u>	<u>271,794</u>	<u>117,771</u>
TOTAL LIABILITIES	<u>\$ 360,689</u>	<u>\$ 29,141</u>	<u>\$ 272,059</u>	<u>\$ 117,771</u>
<u>Hampton Economic</u> <u>Development Corporation</u>				
<u>ASSETS</u>				
Cash and Equivalents	<u>\$ -0-</u>	<u>\$ 60,834</u>	<u>\$ 60,834</u>	<u>\$ -0-</u>
<u>LIABILITIES</u>				
Due to Others	<u>\$ -0-</u>	<u>\$ 60,834</u>	<u>\$ 60,834</u>	<u>\$ -0-</u>
<u>Deferred</u> <u>Compensation Plan</u>				
<u>ASSETS</u>				
Due from Others	<u>\$ 1,104,126</u>	<u>\$ 153,347</u>	<u>\$ 84,979</u>	<u>\$ 1,172,494</u>
<u>LIABILITIES</u>				
Deferred Compensation Plan	<u>\$ 1,104,126</u>	<u>\$ 153,347</u>	<u>\$ 84,979</u>	<u>\$ 1,172,494</u>



*SCHEDULE C-2 (Continued)*  
*TOWN OF HAMPTON, NEW HAMPSHIRE*  
*Agency Funds*  
*Combining Statement of Changes in Assets and Liabilities*  
*For the Fiscal Year Ended December 31, 1994*

Total - All Agency Funds	Balance January 1, <u>1994</u>	Additions	Deductions	Balance December 31, <u>1994</u>
<u>ASSETS</u>				
Cash and Equivalents	\$ 110,231	\$ 81,949	\$ 137,179	\$ 55,001
Investments	250,000	8,026	195,256	62,770
Accrued Interest Receivable	458		458	
Due from Others	<u>1,104,126</u>	<u>153,347</u>	<u>84,979</u>	<u>1,172,494</u>
 TOTAL ASSETS	 <u>\$ 1,464,815</u>	 <u>\$ 243,322</u>	 <u>\$ 417,872</u>	 <u>\$ 1,290,265</u>
<u>LIABILITIES</u>				
Interfund Payable	\$ 265	\$	\$ 265	\$
Escrow and Performance Deposits	360,424	29,141	271,794	117,771
Due to Others		60,834	60,834	
Deferred Compensation Plan	<u>1,104,126</u>	<u>153,347</u>	<u>84,979</u>	<u>1,172,494</u>
 TOTAL LIABILITIES	 <u>\$ 1,464,815</u>	 <u>\$ 243,322</u>	 <u>\$ 417,872</u>	 <u>\$ 1,290,265</u>

The notes to financial statements are an integral part of this statement.

*SUPPLEMENTAL SCHEDULES*

*SCHEDULE I  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Statement of Town Clerk's Account  
For the Fiscal Year Ended December 31, 1994*

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- Dr. -

<u>Motor Vehicle Permits Issued</u>		\$ 1,347,148
<u>Motor Vehicle Title Applications</u>		7,130
<u>Motor Vehicle Stickers Issued</u>		41,207
<u>Dog Licenses</u>		
Town Share	\$ 2,066	
State Share	<u>855</u>	2,921
<u>UCC Filing Fees</u>		8,574
<u>Vital Statistics</u>		
Town Share	\$ 2,720	
State Share	<u>9,319</u>	12,039
<u>Miscellaneous</u>		<u>3,237</u>
<u>Total Collected for Licenses and Fees</u>		<u>\$ 1,422,256</u>

- Cr. -

<u>Remittance to Treasurer</u>	<u>\$ 1,422,256</u>
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SCHEDULE II  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Trust Funds  
Summary of Principal and Income  
For the Fiscal Year Ended December 31, 1994

	Principal		
	Balance January 1, <u>1994</u>	Additions	Deductions
			Balance December 31, <u>1994</u>
<u>Nonexpendable Trust Funds</u>			
Real Estate Trust	\$ 12,882,955	\$	\$ 19
Cemetery	130,351	16,125	146,476
Town Needy	3,781		3,781
Library	9,636		9,636
Sports Scholarship	3,366	163	3,529
<u>Expendable Trust Funds</u>			
<u>Capital Reserve Funds</u>			
Hampton Beach			
Village Precinct	5,156		5,156
Landfill Closure	<u>378,601</u>	<u></u>	<u>315,119</u>
			<u>63,482</u>
<u>Total All Trust Funds</u>	<u>\$ 13,413,846</u>	<u>\$ 16,288</u>	<u>\$ 315,138</u>
			<u>\$ 13,114,996</u>

Balance January 1, 1994	Income		Balance December 31, 1994	Balance of Principal and Income December 31, 1994
	Additions	Deductions		
\$	\$ 804,707	\$ 804,707	\$	\$ 12,882,936
6,694	4,843	5,510	6,027	152,503
1	14	14	1	3,782
1	267	267	1	9,637
72	126	125	73	3,602
2,398	241		2,639	7,795
	<u>14,594</u>	<u>14,594</u>		<u>63,482</u>
<u>\$ 9,166</u>	<u>\$ 824,792</u>	<u>\$ 825,217</u>	<u>\$ 8,741</u>	<u>\$ 13,123,737</u>

*SINGLE AUDIT ACT*  
*INDEPENDENT AUDITOR'S REPORTS AND SCHEDULE*

## Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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### *INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS*

To the Members of  
the Board of Selectmen  
Town of Hampton  
Hampton, New Hampshire

We have audited the general purpose financial statements of the Town of Hampton, as of and for the year ended December 31, 1994, and have issued our report thereon dated February 3, 1995.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the Town of Hampton for the year ended December 31, 1994, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Town of Hampton is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

#### *Activity Cycles*

- Budgeting
- Treasury or financing
- Revenue/receipts
- Purchases/disbursements
- External financial reporting
- Payroll/personnel
- Data processing

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

The following condition was noted that we do not consider to be a material weakness:

*GENERAL FIXED ASSET ACCOUNTING (REPEAT COMMENT)*

In general, accounting for fixed assets provides information for estimating the amount of insurance needed, monitors asset utilization, provides a safeguard over the asset, and allows for depreciation to be estimated when applicable. The Town does not maintain records for its investment in property, plant and equipment.

In our 1990 management letter, we noted that the Town had purchased a software program to allow the accumulation of fixed asset data. However, the Town has not attempted to establish historical cost data as is required in order to establish a proper system.

We suggest the continuation of a program which would establish a general fixed asset account group.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or recordkeeping practices. In these instances, we made specific recommendations or provided instruction to those individuals involved during the course of our audit fieldwork. Areas discussed included:

- A. Establishment of a formal ambulance billing write-off policy
- B. Financial information relative to the Real Estate Trust Fund to be controlled by the Director of Finance
- C. Legal counsel opinion on having only the Town Manager's authorization to expend funds
- D. Gross Budgeting for all Library Fund expenditures

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.



February 3, 1995

PLODZIK & SANDERSON  
Professional Association



## Plodzick & Sanderson Professional Association

193 North Main Street, Concord, N.H. 03301 (603) 225-6996

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### *INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS*

To the Members of  
the Board of Selectmen  
Town of Hampton  
Hampton, New Hampshire

We have audited the general purpose financial statements of the Town of Hampton, as of and for the year ended December 31, 1994, and have issued our report thereon dated February 3, 1995.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the Town of Hampton complied with laws and regulations, noncompliance with which would be material to a federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1994, we considered the internal control structure of the Town of Hampton, in order to determine our auditing procedures for the purpose of expressing our opinions on the Town of Hampton general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report, *Independent Auditor's Report on the Internal Control Structure based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards*, dated February 3, 1995.

The management of the Town of Hampton is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

*Town of Hampton*  
*Independent Auditor's Report on the Internal Control Structure Used in...*

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

*Activity Cycles*

- Budgeting
- Treasury or financing
- Revenue/receipts
- Purchases/disbursements
- External financial reporting
- Payroll/personnel
- Data processing

*General Requirements*

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace
- Administrative requirements

*Specific Requirements*

- Types of services
- Eligibility
- Matching, level of effort and earmarking
- Reporting
- Cost allocation
- Special requirements, if any
- Monitoring subrecipients

*Claims for Advances and Reimbursements*

*Amounts Claimed or Used for Matching*

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1994, the Town of Hampton had no major federal financial assistance programs and expended 52 percent of its total federal financial assistance under the following nonmajor federal financial assistance program.

<u>Grantor/ Agency</u>	<u>CFDA Number</u>	<u>Amount Expended</u>
U.S. Department of Housing and Urban Development	14.228	<u>\$60,834</u>

*Town of Hampton*

*Independent Auditor's Report on the Internal Control Structure Used in...*

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Under standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the Town of Hampton's ability to administer federal financial assistance programs in accordance with applicable laws and regulations. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

The following condition was noted that we do not consider to be a material weakness:

Though the Town has monitored the financial aspect of the subrecipient, the Town has not monitored the subrecipient for any other compliance with the contract or Circular A-128.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.



February 3, 1995

PLODZIK & SANDERSON  
Professional Association

## Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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*INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED  
ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS*

To the Members of  
the Board of Selectmen  
Town of Hampton  
Hampton, New Hampshire

We have audited the general purpose financial statements of the Town of Hampton, as of and for the year ended December 31, 1994, and have issued our report thereon dated February 3, 1995.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the Town of Hampton is the responsibility of the Town's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Town's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the Town complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town of Hampton had not complied, in all material respects, with those provisions.

This report is intended solely for the information and use of management and others within the Administration. This restriction is not intended to limit distribution of this report which is a matter of public record.



PLODZIK & SANDERSON  
Professional Association

February 3, 1995

## Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

### *INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS*

To the Members of  
the Board of Selectmen  
Town of Hampton  
Hampton, New Hampshire

We have audited the general purpose financial statements of the Town of Hampton, as of and for the year ended December 31, 1994, and have issued our report thereon dated February 3, 1995.

We have applied procedures to test the Town of Hampton's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1994:

#### *General Requirements*

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace
- Administrative requirements
- Claims for advances and reimbursements
- Amounts claimed or used for matching

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town of Hampton's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Town of Hampton had not complied, in all material respects, with those requirements.

This report is intended solely for the information and use of management and others within the Administration. This restriction is not intended to limit distribution of this report which is a matter of public record.

February 3, 1995



PLODZIK & SANDERSON  
Professional Association

## Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

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### *INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS*

To the Members of  
the Board of Selectmen  
Town of Hampton  
Hampton, New Hampshire

We have audited the general purpose financial statements of the Town of Hampton, as of and for the year ended December 31, 1994, and have issued our report thereon dated February 3, 1995.

In connection with our audit of the general purpose financial statements of the Town of Hampton and with our consideration of the Town's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1994. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the following requirements that are applicable to those transactions:

#### *Specific Requirements*

- Types of services
- Eligibility
- Matching, level of effort and earmarking
- Reporting
- Cost allocation
- Special requirements, if any
- Monitoring subrecipients
- Claims for advances and reimbursements
- Amounts claimed or used for matching

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town of Hampton's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town has not complied, in all material respects, with those requirements.

This report is intended solely for the information and use of management. This restriction is not intended to limit distribution of this report which is a matter of public record.



February 3, 1995

PLODZIK & SANDERSON  
Professional Association

## Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

### *INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE*

To the Members of  
the Board of Selectmen  
Town of Hampton  
Hampton, New Hampshire

We have audited the general purpose financial statements of the Town of Hampton for the year ended December 31, 1994, and have issued our report thereon dated February 3, 1995. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Hampton, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements, taken as a whole.



February 3, 1995

PLODZIK & SANDERSON  
Professional Association

*SCHEDULE III  
TOWN OF HAMPTON, NEW HAMPSHIRE  
Schedule of Federal Financial Assistance  
For the Fiscal Year Ended December 31, 1994*

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<u>FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantors Number</u>	<u>Program or Award Amount</u>
<p>U.S. Department of Housing and Urban Development Passed Through the State of New Hampshire - <u>Office of State Planning</u></p> <p>Hampton Economic Development Corporation - RJH Shoe Co., Inc.</p>	14.228	92184CDED	\$220,000
<p>U.S. Department of Justice Passed Through the State of New Hampshire - <u>Department of Health and Human Services</u></p> <p>Juvenile Justice and Delinquency Prevention - <u>Allocation to States (State Formula Grants)</u> Youth Attendant Program Grant</p>	16.540	N/A	19,000
<p>Federal Emergency Management Agency Passed Through the State of New Hampshire - <u>Office of Emergency Management</u></p> <p><u>Hazard Mitigation Assistance</u> Plaice Cove Project</p>	83.519	N/A	62,800

Totals



Accrued (Deferred) Grant Revenues <u>January 1, 1994</u>	<u>Revenues</u>		<u>Expenditures</u>		Accrued (Deferred) Grant Revenues <u>December 31, 1994</u>
	<u>Federal</u>	<u>Local</u>	<u>Federal</u>	<u>Non Federal</u>	
<u>\$-0-</u>	<u>\$ 60,834</u>	<u>\$ _____</u>	<u>\$ 60,834</u>	<u>\$ _____</u>	<u>\$-0-</u>
<u>_____</u>	<u>5,835</u>	<u>_____</u>	<u>5,835</u>	<u>_____</u>	<u>_____</u>
<u>_____</u>	<u>50,413</u>	<u>58,967</u>	<u>50,413</u>	<u>58,967</u>	<u>_____</u>
<u>\$-0-</u>	<u>\$ 117,082</u>	<u>\$ 58,967</u>	<u>\$ 117,082</u>	<u>\$ 58,967</u>	<u>\$-0-</u>







# Residential Rubbish Collection Schedule

(DPW Tel.: 926-3202)

Area of Town	Year Round Collection
1. Ocean Blvd., from Winnacunnet Rd., south to Seabrook town line, west to Marsh.	Monday
2. Lafayette Rd., both sides, and west to Exeter town line.	Tuesday
3. North of High St. to North Hampton town line (east of Lafayette Rd. to Cusack Rd. and North Shore Rd. to High St. and Ocean Blvd.) not including High St.	Wednesday
4. High St., both sides to Ocean Blvd., and southwest to Hampton Falls town line (east of Lafayette Rd.)	Thursday
5. Ocean Blvd., from Winnacunnet Rd. north to North Hampton town line, west to Eel Creek, excluding lower end of Winnacunnet Rd. & High St.	Friday

## Commercial Rubbish Collection Schedule

All Schools .....	Monday through Friday
All Eating Places .....	Monday through Friday
	(also Saturday & Sunday at Beach during summer* only)
All Stores .....	Monday through Friday
	(also Saturday during summer* only)
All Hotels, Motels, Apartment Complexes (with 6 or more apartments) .....	Monday, Wednesday, & Friday
All Filling Stations .....	Monday & Friday

\* *Note: Summer season begins the third Monday in June and ends the second Saturday in September.*

## Spring Clean-up

Uptown .....	Last Week in May
Beach .....	First Week in June

## Holidays

Memorial Day, Independence Day and Labor Day will receive normal pick-up.

**Scheduled collection on remaining holidays will be picked up the next day.**

During severe inclement weather no pick-ups will be made until the following week on the scheduled day.

